

2014-2015 BUDGET MESSAGE

April 25, 2014



Budget Committee:

Enclosed is the 2014-2015 Proposed Budget. The annual budget sets forth the services for the coming year and dictates the City's short-term financial position. The purpose of this message is to highlight the major issues and changes.

The Budget Officer is to propose a budget that in their judgement fits the needs of the community and is fiscally responsible. While the proposal is somewhat an independent view of the Budget Officer, it is strongly influenced by an assessment of the City Council's position that has been articulated through months and even years of actions. It is my philosophy to propose a budget that fits into a financial plan for the near to medium term, i.e. about five years. Most of our infrastructure investments should be consistent with a 20 year period. A very few investments are for the truly long range or permanent time frame, e.g. land acquisitions.

While the proposal does not change the level of services in any material way, there are major changes in the budget as a result of some unusual occurrences:

- 80% of the property tax previously reallocated to Urban Renewal will return to the General Fund.
- The annexation of Roads End is essentially complete and we will receive 85% of our regular tax levy from this area. Additionally, this will be the first full year of transient room taxes from Roads End.
- The investment in the Villages of Cascade Head reduced the General Fund balance to the lowest level since 2003-04. With the annexation of Roads End and change in Urban Renewal, our healthy and surplus fund balance will be restored in the coming year.

At the risk of being overly optimistic, I have proposed a very aggressive budget for programs, planning and particularly infrastructure. **Throughout the budget I have favored new expenditures that do not need to continue over those that are clearly ongoing.**

With few exceptions, the City is financially sound. **The proposed budget includes almost seven million in capital construction. It also includes over nine million in fund balances, contingency and reserves. That represents over 19% of the total resources, and over 25% of proposed expenditures.**

BUDGET PERSPECTIVE

An annual budget in itself does not give a clear picture of either the City's financial condition or ability to continue to deliver services in the long term. Other factors must be considered including:

- Amount of maintenance and deferred maintenance for our infrastructure and buildings

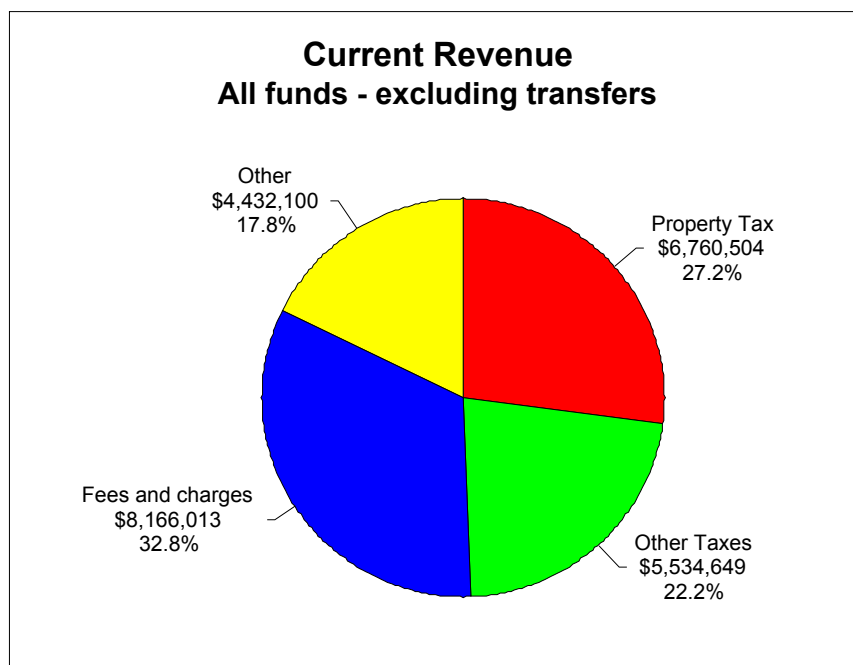
- Adequacy, age, and condition of productive equipment
- Amount of debt
- Long-term contracts, particularly labor contracts, but also land leases, equipment leases, etc.
- Adequacy of water for new development, capacity of water plant, sewer plant, and mains
- Adequacy of rates, taxes, fees

Our management strategy has dealt very effectively with all of these in the past. It remains to be seen how effectively we can deal with infrastructure maintenance and replacement for streets, parks and possibly the wastewater collection system.

While the annual budget is very important to an overall understanding of our position, so are other plans and documents. The appendix contains some very useful information:

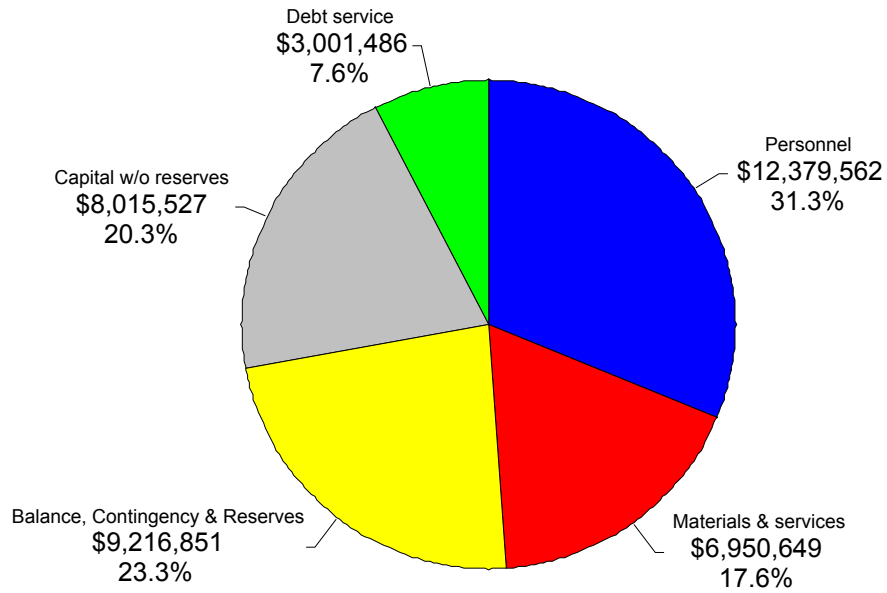
- A. Schedule of all personnel
- B. Schedule of outstanding bonds
- C. VCB departmental expenditure detail notes
- D. Summary of services and functions of each department
- E. Five year projections - General, water, sewer, streets, parks operating funds, street capital

Reviewing the budget document itself is tedious as we have over 35 funds, though we have combined a few in the budget document for simplification. That still leaves about 30. Most of these are required for one reason or another, most often because the revenue is restricted to a specific purpose. Citizens often suggest that we spend less on one service, more on another. Usually we can't do that because the funds are restricted for a particular purpose. One good example is the lodging tax which accounts for about 20% of all City revenue. It is restricted by the voters and the state for very specific purposes. Water and sewer fees are intended only to provide those services. Together the lodging tax and utility revenues account for about 50% of all city revenues. For the most part, only those revenues in the general fund are not restricted and therefore can be spent on any government purpose. We have so many different funds, divisions, and line items, that it may be impossible to see the forest for the trees. The following graphs may help in understanding our \$40 million budget:

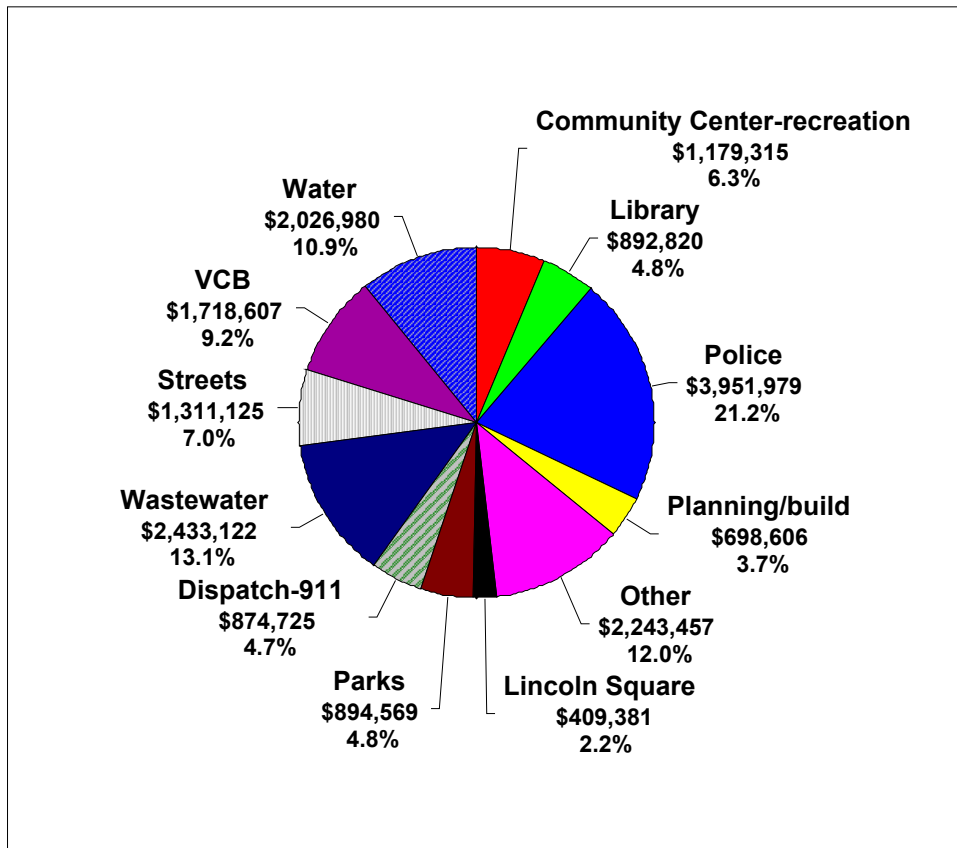


Expenditures - all funds

Excluding transfers



FOLLOWING ARE THE MAJOR OPERATING FUNDS-DEPARTMENTS



PERSONNEL

Before we get into the detail of the budget, here are a few general comments about personnel. This is the City's largest operating expense and is directly related to how much service we can deliver.

Approximately 28% of our employees are represented by the Lincoln City Police Employees Association (LCPEA) and their current contract runs through June 2014. Therefore, the proposed budget includes an unknown regarding police salaries and benefits. However, Lincoln City has kept pace with the market and major increases are not anticipated. About 48% of our employees are represented by the American Federation of State, County and Municipal Employees (AFSCME) and their current contract runs through June 2015.

The remaining 24% of our employees are non represented, and are generally treated the same as AFSCME.

All of our regular employees are covered by the Oregon Public Employees Retirement System (PERS), and after a number of years of low rates, three years ago PERS increased our rates substantially. We also had another increase in the current budget year. That is the bad news. But there is some good news. I believe that the predicted future PERS catastrophe is no longer in the future; it has already happened. I base this on our unfunded PERS liability which is down to about \$2.5 million from \$6.2 million at the end of 2011. Spread over our multiple funds, and multiple years, I no longer expect massive increases (barring a major downturn in the equities market), and believe that the PERS information on our unfunded liability is accurate. The proposed budget assumes a 13.9% rate.

Employees are generally eligible for two types of pay increases- step increases and cost of living increases. Each position has a pay range established by a market survey. Each year employees can advance a step in that range until they reach the top in about 5 years. While newer employees receive substantial increases for a time (which can look alarming to taxpayers) the alternative is to pay new less experienced employees the average market rate from the beginning. Employees also receive a cost of living increase. In the 2013-14 year that was 2% for City staff and 2.5% for Police. We have projected a 3% increase for 2014-15, but that will be high unless inflation picks up.

One of our largest unknowns is the cost of medical insurance. We will not know the amount of increase until after the proposed budget is complete, but will know before it is adopted. Currently we are estimating a 5.5% increase for a half year beginning in January based on general information from our insurance carrier. We do not yet have our experience rated rate.

We expect the cost of workers' compensation insurance to increase 10%, but that is only an estimate. Our experience has not been that good in the last year. We are experience rated in both medical and workers compensation so what we spend to prevent injuries and keep our employees healthy is usually a good investment. On the job injuries are a serious issue for us. Not only are we concerned about the well being of our employees, but there are significant financial impacts to the City. In addition to our workers compensation rates being impacted, lost time usually results in overtime by other employees. On occasion we have an injured employee who is unable to perform their regular duties but who can be assigned to "light-duty" work in their own or another department. While this reduces our workers compensation cost, it does not quite offset the salary and benefits that continue and the overtime costs of other employees. In recent years this has been

a serious problem in our Police Department where a number of injuries have kept employees off their regular job for six months or more. We need to make physical fitness a much higher priority for our officers.

In the last few years, unemployment has been a significant personnel expense. We are self-funded, which means that we pay the actual unemployment benefit that is paid by the State. We are budgeting about \$40,000 city-wide, consistent with current claims. The cost of unemployment has made us rethink some of our seasonal workers as will be discussed later in the parks budget.

We do not budget for personnel vacancies, yet know they will occur. When they do, they generally result in short term savings. We do not budget for them as they are unpredictable, and we do not know from which fund, department, or division they will occur. It has been quite common for vacancies to occur in the Police Department due to its size, and if we were to budget a vacancy, we would be right more often than wrong.

Following is the number of full time equivalents (FTE's):

2010-11	126.79 regular	14.20 Temporary/seasonal = 140.99 FTE's
2011-12	124.19 regular	8.15 Temporary/seasonal = 132.34 FTE's
2012-13	125.07 regular	8.72 Temporary/seasonal = 133.79 FTE's
2013-14	126.10 regular	11.57 Temporary/seasonal = 137.67 FTE's
2014-15	127.27 regular	11.74 Temporary/seasonal = 139.01 FTE's

Information on the total number of FTE's prior to 2010-11 is not useful for comparison as before then we did not count temporary and seasonal employees. To provide some background, in 2006-07 we had 115.44 regular FTE's. So in that 9 year period, we have added 12 regular FTE's. Some of these were part time, some full time. More recently, over four years, we will have decreased 1.98 FTE's. This is in spite of adding a City Attorney, water treatment plant operator, a proposed half time ADA coordinator, and perhaps others I don't recall.

GENERAL FUND OVERVIEW

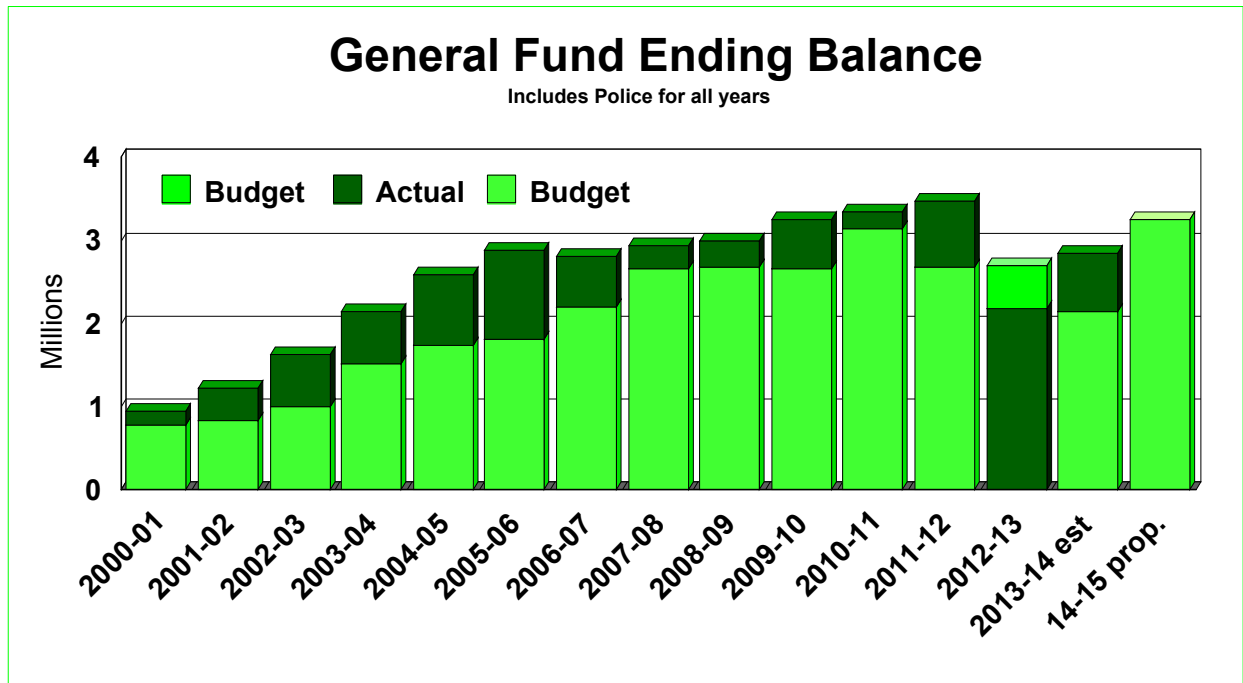
Of our 30+ funds, the condition of the General Fund is often viewed as the most important indicator of the City's financial condition.

Since 2002 we have been building surplus, until last year when we used a good portion of that to acquire the Villages. We adjusted the budget for that and ended 2012-13 with a decrease to our ending fund balance of about \$1.2 million. The 2013-14 budget anticipated no material increase or decrease from that. However, due to a number of factors, we now expect the ending balance to increase about \$600,000 in the current year. This is due to the lower PERS rates, personnel vacancies, and our normal practice of budgeting conservatively and not spending all the available resources. There are a few expenditures we planned on that will roll over to the coming year.

With Urban Renewal releasing 80% of the property tax to the City and other taxing districts, as well as the ramping in of the Roads End Property tax from 70% to 85%, the proposed budget restores our ending balance to previous surplus levels. It will do this in spite of a number of expenditures that are either one time or that can be cut in future years when the need arises. I believe our General Fund has a two year opportunity for discretionary expenditures. Most of this should be used to

restore the fund balance. Additional expenditures can be funded, but I believe we should avoid major increases in “ongoing” expenditures.

An example of the one-time expenditures is a \$115,000 transfer to the Villages, and a significant investment in emergency preparedness. There are many more smaller expenditures that fit these categories and provide opportunities for sound financial management in our future. For the 2015-16 year, 2014-15's one-time expenditures will have already occurred; also, the Roads End property tax will go from 85% to 100%. The following graph illustrates our general fund trend through 2014-15.



The General Fund pays for the Library, Recreation, Planning, most of the Police Department, Dispatch and a proportionate share of general overhead (City Attorney, Finance, and Administration). Unlike most cities, it does not pay for streets or parks because these are mostly funded by the transient room tax. This is fair in that it allows visitors, who heavily impact most City services, to pay a fair share towards government services. However, it makes managing the General Fund more difficult because there are fewer departments that can be managed as part of a combined strategy, and because many of the general fund functions are mandated.

GENERAL FUND REVENUES (Pages 6-9) No new taxes or significant fee increases are proposed, and no major new revenue source is anticipated. The Roads End property tax is increasing from 70% to 85% of what other property owners pay.

Most of the General Fund revenues do not grow with the demand for services plus the cost increases we experience. Many of the services we provide are universally available and do not have an associated user fee (Police, Library, General Planning, most Parks, Streets, etc). We also provide many services that are supported by fees; however, those fees are not nearly adequate to cover the cost. Those supported by fees that have the largest General Fund subsidy are Recreation, Building Inspection, and Planning approvals. This is a big issue, and yet it is rarely discussed. Arguably, those services that are not provided universally but to a small number of users should be self supporting.

We are working toward a smaller subsidy of the Community Center through periodic rate increases and increased utilization. We are permitted by the State to charge a building permit fee that, over time, should cover our Building Inspection costs. Right now, with the lower amount of building construction, our subsidy is about \$60,000 per year. We are certainly justified in increasing the fee, but are hesitant to recommend that for fear of impacting new construction. That means that our taxpayers are subsidizing new development.

The General Fund receives a portion of the transit room taxes (TRT). This is the portion dedicated by the voters for Police (1.5%), a portion dedicated to parks that goes to the Community Center building (not operations), 5% administrative fee, and audit expenses. In combination, it is a sizable source of revenue. The unknown factor this year, besides the economy and weather, is the amount of TRT that Roads End VRDs will generate. At this date, we have only sketchy data relating to the TRT for Roads End. The tax did not become effective until January 1, 2014, and the first quarterly TRT reports from Roads End are not due until after this budget has been prepared. We may be conservative in our projections.

In this budget I am proposing a change in the Business and Occupation Tax. We currently charge \$100 annually for the first three employees, \$10 for each additional employee. This tax applies to those that rent out one single family home monthly or annually. I have never favored that tax, though prior Council's did; also, I have been reluctant to see the City lose about \$35,000 a year in revenue. A tax on one single family home does not set well with owners. Additionally, about a third of our housing stock is seasonal. It is quite possible that removing the tax and reporting requirements would encourage a few more owners to consider monthly or annual rentals. We definitely need more quality long-term rentals. My first thought was to simply eliminate the tax. The revenue loss for one year could easily be absorbed in the next few years. However, long term, that is not the case. For this reason, I suggest increasing the tax on the other businesses a modest amount. To come out even, we would need to raise it about 15%. If my memory serves me correctly, the tax has not been increased in well over ten years. I suggest a \$110 base charge, and \$11 per employee over three. This decreases general fund revenue by about \$11,500. In the future, the City should not let a key revenue source like this lose value with inflation. (Based on the Consumer Price Index the \$100 in 2001 would now have a real value of \$133.42, a 33% increase).

GENERAL FUND DEPARTMENTAL EXPENDITURES

CITY COUNCIL (page 10) There is not much change in the proposed budget, but there is some uncertainty about the amount of travel and training expense that will be utilized by new Council members. Information Technology is for the laptops and other information technology.

I have included mailing and postage costs to do a second comprehensive community survey. The first community survey, which was completed in 2004, achieved 2,000+ responses (49%), and provided a wealth of information. A quick review of the actual responses shows how seriously the residents took this survey. The results have influenced and supported grant applications, and have helped Council make decisions on important issues. I have proposed this in the budget year after year, and Council has adopted the budget. I intend to make it happen in the next six months if Council approves the survey questions we will propose. A few possibilities are mentioned later in this message.

ADMINISTRATION (pages 11-12) This department includes Human Resources, City Recorder, City Manager, Executive Assistant and half of the cost of our front counter Information employee.

While usually the message for this department is short due to little change, this year I am proposing several very substantial changes. Some of the changes are one time expenditures, others are likely to be ongoing.

Our commitment and legal responsibilities under the Americans for Disabilities Act requires that we have an employee dedicated to our program. I have included a half time position in Administration. This position will:

Drive and manage our compliance;

Learn the DAC Trak system and take the lead role in the process with City leadership to prioritize improvements, evaluate budgetary needs and finalize the transition plan regarding facilities, sidewalks, etc;

Coordinate and lead evaluation and improvement to City programs. This includes working with department heads and other employees to identify all programs and working to ensure compliance;

Oversee the public input process. This includes acting as a liaison with the Project Advisory Team, providing notice to the public and soliciting information from the public through other means (e.g. survey).

Our HR Director and City Engineer will continue to have a role in our program. This new position should insure that our investments achieve the maximum benefits.

The current budget allocates 1/4 of the Executive Assistant's time (eight hours a week or .20 FTE) to the City Attorney. Based on actual experience, that has been increased to .29 FTE with the offsetting decrease to Administration.

The 2013-14 budget distributes 16 hours a week of the Court Clerk's time to Administration. In 2014-15, that will decrease to 8 hours a week, with the Court Clerk then being able to dedicate an additional 8 hours a week to the City Attorney. This change can only occur if we add software for human resources as covered next.

Human Resource scheduling and records keeping has increased to the point where software is needed to keep the required reliable information of training, family leave, and a host of other legally required information. Unfortunately these systems are very expensive, and also depend on integration with the employee time keeping system. Our time keeping system is currently computerized which allows each employee to input their time, and provides for supervisor review and approval. That system is somewhat cumbersome and does not meet all our needs, and will not integrate with the new HR software. The proposed budget includes funding in both Administration and Finance for this new software. There are several software products available that would meet our needs, and the prices vary. We have included \$5,400 of the estimated purchase cost in Administration, and included \$16,200 in Finance. The more significant cost of annual operation and maintenance has added \$22,296 to the Finance budget, with \$12,236 extra also being allocated to Administration. This is one of the few significant ongoing costs added to the general fund. Without this expenditure, we will need to add some part time staff to Administration and can't allocate the additional support time to the City Attorney.

Six months ago, I advised Council that my retirement probably would occur in the time frame of

1-3 years. I now call it 1-2 years. That brings the possibility that it would occur in this coming budget year. I have made some provisions in the proposed budget for that possibility:

- \$40,000 for recruitment (includes \$30,000 for a “head-hunter” and \$10,000 in interview expenses, background checking, etc.)
- My total compensation is about \$10,000 - \$15,000 below the market for comparable Oregon cities. The City will need to offer at least this additional amount to attract an experienced and capable manager. In addition, it is very common for the number one candidate to negotiate a higher compensation package than what has been advertised. A head hunter familiar with city manager recruitment can give better advice on the issue of compensation. The increased salary has not been budgeted, but in any event would at worst be for a few months. Should the new manager select spouse or family medical coverage, the cost will be significantly higher (my coverage is only for myself). I have included an additional \$5,000 for relocation/temporary housing.

Again, I stress that I have made no decision on retirement except that it will occur. Most likely it will be in the coming budget year or the following. Timing will depend on a number of factors. To the extent this additional funding is not needed in the next budget year, it simply can be rolled forward.

I want to stress in the strongest possible way my recommendation that the replacement process should include a “head-hunter” in addition to the City’s HR director. There are several outstanding firms that specialize in hiring senior city staff. These firms do several things better than most cities can:

- attract more qualified applicants
- superior vetting of the leading candidates

I hope this does not come across as egotistical but I believe the difference between a so-so manager and a good one results in profound long-term differences in the city’s financial position, productivity of the workforce, amount and outcome of litigation, public works program effectiveness, and a host of other factors. When the time comes, I urge the Council to seek the best possible manager with proven successes. There is a nationwide crisis in the profession in that there are progressively fewer and fewer qualified applicants for openings. However, we have several advantages over many cities to attract a winner. These are the things that prospective managers will look at:

- a long term (14 year) tenured manager
- a stable city government with a history of effective city councils
- well qualified staff
- public discourse is mostly civil, not personal
- exciting challenges (Villages, visitor attraction, sewerage the lake, affordable housing, economy, etc)
- a strong and stable financial position

If good candidates apply, recruitment and hiring will take about four months. If the candidate selected is currently working as a manager, you can expect a delay of several months before employment begins.

In the past I have advised that under the current staffing and organizational structure, the responsibilities of the city manager exceed what is efficient or adequate for the level of work. There is also an issue of transition that the City will face. The total number of city operations, expenditures and policy issues require a lot of attention from the manager. We run on the thread that a vacancy in the city manager position or an extended absence will affect the productivity of the City and expose it to a higher level of risk. For these reasons I recommended in past budgets that the position of an assistant city manager be considered when funding became available. I can easily argue that funding is now available.

What has changed since that recommendation is the manager's Executive Assistant has become quite knowledgeable and the addition of an in house attorney will help in the transfer of knowledge to an interim or new manager. In addition, our human resources director has assumed a wider range of personnel issues that previously took more time of management. What these positions do not have is management or supervisory authority, nor would the organization easily accept such a change.

I have not proposed the addition of this position, yet like a few other issues in the budget, I need to make you aware of the issue.

FINANCE (pages 13-14) Included in the proposed budget is a request to purchase a module from Xpress Bill Pay that will allow hotels and VRDs to complete the quarterly filing of the transient room tax report (and make payments) online. It is believed that this will reduce calculation errors often made on these reports, as well as reduce the amount of time staff spends keying in data from paper forms.

Also included in the proposed budget is an estimate to purchase a new timekeeping system. (In coordination with this system is a human resource component that is included in the Administration budget). As noted in last year's budget message, the system we currently have was implemented in mid-2008. It did greatly improve and streamline the timekeeping processes within the City. However, it is a functionally limited system and there are additional efficiencies that could be gained from a more comprehensive system. Scheduling staff, for example, is a task within some departments that takes a great deal of time and is done manually. Another example is the manual and time intensive processes for reporting and calculating leave balances that fall under FMLA/OFLA. Upcoming reports required by the Affordable Care Act would have to be done manually with our current system. Reports that assist department managers with analyzing time off trends are non-existent. A self-service portal would allow automation for delivery of direct deposit vouchers and would provide employees with immediate access to historical pay stubs and W-2s.

LIBRARY (pages 15-16) Our Driftwood Public Library is a valuable (and valued) resource for education and recreation. Foot traffic to the library has slowly increased over the past few years, with 117,068 visits to the library in 2013. Additionally, during the 2012-2013 fiscal year, 10,600 residents and guests attended 360 programs, and 24,659 residents and guests made use of our twelve public computers.

Print materials, specifically books, still remain the library's most popular and highest-circulating resource, with DVDs and Blu-Ray discs in a close second. In order to support community interest in new books and films, the library has increased our budget for circulating books and films in FY 14-15. In particular, the library has recently focused on purchasing additional copies of high-circulating popular materials to ensure that patrons have ready access to the most desirable books. In light of the closure of the city's sole video rental establishment, this small increase will also allow

the library to purchase a deeper and wider variety of films that may not be available from other sources.

While there were staff changes in FY13-14, the overall FTE of 8.5 has not changed, and will remain the same in FY14-15. The library has dedicated funds to continuing training for all library staff, with training in broader topics such as first aid and recognizing and reporting child abuse, as well as library-specific technology training and in leadership and management. Library staff will be encouraged to take advantage of in-house training and low-cost distance learning opportunities to obtain maximum benefit from training funds.

Technology represents an ever-growing portion of the library budget. In addition to funds to maintain and improve our current public software and hardware, the library has also earmarked funds to install a bilingual Early Literacy station in the children's area. This computer, which does not connect to the internet, will replace one of the older children's computers, and will feature educational math, science, and language skills programs in English and in Spanish. The library also intends to purchase online language learning materials for teens and adults, as well as maintaining subscriptions to our ebook lending service, online genealogy resources, and other databases.

We have included the partial cost of replacing the 1995 Ford van, anticipating a grant for the remainder. The primary purpose of the van is for our Outreach services to meal sites, local assisted living facilities, and to individual homebound patrons in the city limits. Our Outreach Coordinator typically makes 60-65 individual visits per month, and 18-25 site visits. In most cases, this necessitates hauling crates of books and other materials. We intend to expand this service.

MUNICIPAL COURT (page 17) In the current fiscal year (2013-14) we will be expanding the information sent to Xpress Bill Pay to include Court citations. This will allow people to pay for their tickets online without having to first call the Finance department. We are hopeful this will improve customer satisfaction while improving payment statistics by making it easier to pay.

Included in the proposed budget is a request to purchase an upgraded Caselle Court system. This system will better integrate with the rest of our financial systems, will automate the interface between court and general ledger, and will give staff better tools to manage Court accounts receivables.

With a new in-house City Attorney, many of our court processes and procedures are being reviewed (and in some cases modified) to keep our processes in line with current regulations.

CITY ATTORNEY (page 18) We have switched from a part time contract attorney to full-time in-house counsel. This offers us a great deal more legal service, and the challenge is to use that resource to the greatest advantage. The change will lower risk, improve our compliance with various regulations and the City Council will act on better information. This budget includes funding for outside counsel where needed. As was covered more extensively in the administration section of this memo, support personnel for the City Attorney has increased from .20 to .49 FTEs. This increase is conditional on the acquisition of human resources software as covered under City Administration.

PLANNING (pages 19-20) In the coming year our highest priority will be planning for the

Villages at Cascade Head. We will be working first on developing an overall concept for the development of the property, looking carefully at each portion of the property to identify the highest and best use for it. Then we will be looking at making certain parts of the property, including the area known as “Fernwood,” ready for and available to private developers.

We also will be starting what will be a multi-year process of revising the city’s comprehensive plan. The current plan dates from 1984. We made some substantial changes relating to natural resources in 2000, and a number of minor changes more recently. But Lincoln City has changed a lot over the past 30 years and it is time to take a look at the whole plan to make it reflect the values and aspirations of today’s residents. To this end, in the coming year we will start the process by “planning to plan,” that is, developing a plan for conducting a comprehensive plan update starting in 2015 incorporating such things as public outreach, public involvement, and visioning.

In the coming year we expect to complete our work with the Public Works Department and ODOT on the update of our Transportation System Plan. This plan, which is funded by a grant from ODOT, will guide the city’s transportation development for the coming twenty years.

The planning department has received a grant of approximately \$150,000 from ODOT’s TGM program to prepare a plan for the area of Nelscott adjoining the highway improvement project now underway. During the coming fiscal year consultants with design skills and private sector experience will assist in developing a plan that includes an off-highway street network, space for new commercial, residential, and industrial land use, and an attractive, transit-oriented, walkable neighborhood that will use the new highway facilities and surrounding land efficiently. City staff has committed \$19,000 of its time to providing GIS, organization, communication, and outreach support, developing comprehensive plan and zoning code amendments for implementation of the plan, and guiding the plan through the adoption process.

Planning staff is submitting to the Oregon Parks and Recreation Department (OPRD) a grant request for funds to purchase the former Taft Elementary School site for use as a city park. If successful, the city will acquire the parkland in the fall, and planning staff will begin to gather stakeholder input and conduct a site planning and design process for park improvements. In the spring of 2015, the planning staff will apply for a development grant from OPRD to assist with construction of park elements.

Planning staff is going to apply for an OPRD planning grant to assist the city in updating its 13-year-old 2001 Parks Master Plan. Applications are due in May. Required local match is 40% and the maximum grant amount is \$40,000. If the grant application is not successful, staff would like to prepare an update to the plan in-house with the help of landscape designers, whom the city would need to hire. We have included \$16,000 local match in the Parks SDC Improvement Fund.

In May, OPRD opens the 2014 cycle for recreational trails grants. Grants are due on July 25. Planning staff is considering submitting applications to acquire easements for missing links in the Agnes Creek Open Space trail system or the trail system connecting with the Knoll in the Villages of Cascade Head. Local match of at least 20% may include cash or in-kind contributions. \$4,000 is included in the Parks SDC Improvement Fund.

At this time changes to the regulation of vacation rentals (VRD’s) are still in flux so the impact of those changes on both revenue and expenses can’t be known. Unless there are wholesale changes, the staffing level would not change. The budget includes .75 FTE in planning mostly devoted to processing VRD applications, renewals, and enforcement. It appears that the land use component of the VRD regulations may be simplified by some form of yes-no zones. Balancing

that, it appears nearly certain that our safety standards will be expanded and if so, in this coming first year, inspections will take more time.

The staff of Planning, VCB, Water, Wastewater and Streets share two existing vehicles- a 1996 van with 148,167 miles and a 2000 Durango which has 52,566 miles. Planning uses these for application review and VRD permitting and enforcement. We are proposing to replace the 1996 van with a seven passenger van at a cost of \$23,000, and to replace the Durango with a small fuel efficient sedan at a cost of \$16,000. To reduce the accounting chore of splitting the cost of these two vehicles all across five funds, we are splitting the sedan between Water and Wastewater, and charging the van to VCB, Planning and Streets. These vehicles are expected to have a 7-10 year life. We did consider a hybrid and an all electric vehicle but the initial cost and low annual mileage did not support that. I will not repeat all this in the other four funds.

BUILDING PERMITS AND INSPECTION (page 21) We expect building activity, as measured by the dollar value of permits, to continue at a relatively low level. Signs are consistently pointing to a slow return to pre-boom building levels, especially in the residential area. With developers having recently submitted applications for the first new multifamily dwelling project and the first new subdivisions since the collapse of the building boom, we anticipate an accelerated uptick in building activity in the coming year. This should result in increases in the number of permits and the dollar value of construction.

With our new attorney and code enforcement officer, the City is enforcing more in regard to dangerous buildings. This will require the use of our building inspector. The current arrangement is that this contractor receives 75% of the building permit fees. In the case of enforcement, there is no payment, yet it can take considerable time. I expect that we will be negotiating an hourly rate for this extra service. I can't judge how much time will be needed. I have included an extra \$3,000 in the proposal.

We expect that the General Fund will again have to subsidize the building program. **The subsidy is expected to be about \$60,000. While a fee increase could eliminate the subsidy, it could have an adverse effect on construction, though that is questionable, and Council should review.**

POLICE DEPARTMENT (pages 22-23) Entering this budget cycle, we will have one police officer vacancy. This vacancy was due to the retirement of an officer. The budgeted staffing level will remain the same. The City is currently in negotiations with the LCPEA (Lincoln City Police Employees Association) as the current bargaining agreement expires June 30. A new bargaining agreement will most likely result in adjusted salaries and benefits.

A significant Capital purchase was made last year from budget savings in personnel and benefits costs in the Police fund. The video recording system for our patrol vehicles needs to be replaced with newer technology. The new video system will download video evidence from the vehicles wirelessly and allow for more efficient use of an officer's time. We were able to replace half of the fleet last year. This year's capital budget request includes replacing the remaining half of the fleet.

The other Capital expense project from the Police fund is to update the facility video surveillance system. The current system is on a very old platform which is in dire need of replacement.

Capital expenses for automobiles/fleet expenses have also seen a slight increase. Most of these expenses are due to new equipment fitted specifically for the Ford Explorer SUV platform such as the push bumpers, partition shields and cages, rear prisoner seats and window guards. This type of equipment is fitted specifically to the vehicle and would have to be replaced regardless of what vehicle platform was chosen after Ford stopped producing the Crown Victoria Police Sedan.

In the current year, the Department hired a replacement code enforcement officer who was an existing police officer. This allowed us to avoid the lengthy training on the enforcement process, departmental policies, court procedures, etc. This is an ideal time for us to take a fresh look at code enforcement. Initially we expect a little less time spent on complaints, more on community priorities. We will update the Council in the near future, and seek comment.

The Lincoln City Police Department has used the present police building for over 30 years. The present building is just less than 8,000 square feet. Based on industry standards we have already outgrown the space based on our staffing. In addition to industry standards, legislative changes and OSHA rules require police departments to have additional space. There are legislative mandates to store some evidence up to 75 years and OSHA requires our evidence room to have areas for processing of hazardous materials like blood and chemicals. Our present booking area does not meet legal requirements because we use the same space for juveniles and adults. We are cognizant of the legal requirements regarding sight and sound separation and we adhere to those rules. The Capital Facilities Fund includes a very small investment to get the planning process on a new building started.

RECREATION DEPARTMENT (pages 24-25)

The proposed budget includes minor personnel changes/additions and a number of facility improvements. We believe these are necessary to improve programming and facilities and thereby increase revenue.

The department is currently at 14.72 FTEs, down from a high of 17.41 FTEs four years ago. The present staff is highly versatile, but tightly scheduled. The Community Center is open 102 hours per week, including most holidays, which not only creates a staffing challenge but also limits time for program development.

Approximately 92,000 customers visit the Community Center annually to swim and exercise. It has been nearly 10 years since the Center underwent a major remodel/addition, and time and heavy usage is taking its toll on the building. We propose the following maintenance and improvement items for FY 2014-15:

- Acid wash and re-grout bad areas in the small and main pools (\$4,000);
- Re-coat locker room floors (\$16,900);
- Replace stall partitions and repair a water-damaged wall in hallway bathrooms (\$4,500);
- Replace six lane lines in the main pool (\$1,240);
- Install blinds in cardio room (\$1,300); and
- Power wash and paint exterior of building (\$20,000)

Each body of water in the natatorium now has a fixed, self-operating accessible power lift and the Center's west entry has new automatic accessible doors. While this brings the building into closer compliance with current ADA regulations, \$4,000 has been budgeted for further ADA improvements in the coming fiscal year.

Natural gas costs should be comparable to, if not lower than, last year thanks to the Center's new high efficiency boiler. That said, we have increased the average pool temperature slightly, and this will reduce the savings.

More and more Community Center customers are using debit and credit cards; they accounted for 43% of all transactions in 2013 compared to 32% in 2012. Therefore, an increase in bank merchant fees has been budgeted for FY 2014-15.

Training and swimming pool maintenance costs are both down. However, chemical costs are slightly higher. Our chemical costs include the lease and filling of ten 150-pound chlorine tanks needed to disinfect the pools each year.

Some items that were formerly booked in the Recreation Department's training account have been moved to the safety account instead; these include first aid/CPR classes, required medical evaluations and mandatory state training.

In our quest to provide up-to-date cardio equipment for Community Center customers, we have budgeted for two recumbent bikes and two Precor Elliptical machines in FY 2014-15. One of the Elliptical machines is an Adaptive Motion Trainer (AMT), a new and highly popular machine in most gyms. These machines will compliment the two Precor treadmills and two CMXPro spinning bikes purchased in 2014.

The operational budgets for Special Recreation and the After School Program (RecKids) are similar to last year. The Special Rec budget includes a line item for new events, as this is an area where we can drive up revenue through enhanced marketing and program development with the help of a Rec Program assistant.

Revenue-wise, the Community Center has seen an improved trend, as year-over-year revenue increased in five of the past eight months. Special Rec and RecKids revenue continues to be more of a challenge due to the loss of a few programs to the school district and competition from private entities. We have many ideas to generate more revenue, and dollars have been budgeted towards this endeavor; all we need is more staff time for implementation.

The Community Center not only serves our residents- it is also an important asset to our visitors. One only needs to stop by on a rainy summer day to see the increase in customers. The expansion and remodel of the building was paid for mostly by Urban Renewal to give our visitors a broader range of options. A sign on US 101 would not only further that purpose, it would increase revenue without significantly increasing cost. \$7,000 has been included in this budget and there are also monies available in other funds for this purpose.

We remain optimistic that a slowly improving economy, heavy marketing (traditional and electronic), new programming and facility upgrades should help promote and sustain growth in the coming fiscal year for the Recreation Department.

GENERAL FUND NON DEPARTMENTAL (pages 26-28) This "department" is where we put expenses that do not apply to a particular department and, in many cases, expenses that apply to many funds and are too difficult to split. Expenses that apply to other funds are reimbursed by a formula once a year. These reimbursements are in the "transfers from" section of our revenue. *(They also apply to expenses from other departments of the General Fund. For example, the time that finance and administration work on other funds).*

PERSONNEL We have two employees in the proposed budget. One is a 0.50 FTE emergency services coordinator, down from 0.60. The other is a new 0.30 FTE “floater” to be used by all departments when vacancies, due to leave or vacancy, mandate temporary help.

FILING AND RECORDING FEES The large increase here (\$32,000) is for the cost of recording the release of consents to annex for Roads End. The City agreed to pay for these in the settlement agreement.

EMERGENCY SERVICES In addition to the part-time position, there are also two additional items in this “Emergency Services” department. One item is for miscellaneous small purchases, training (\$12,000) and \$10,000 for an Americorps volunteer to increase our outreach program. The other item is for capital purchase. Due to the budget surplus, this year I have proposed a one-time increase from the normal \$10,000 to \$50,000. Exactly how we can best invest this considerable sum needs some additional discussion. As a starting place I have included \$15,000 for half the cost of a emergency generator for the new wastewater collections building. This is our most seismically stable building, and will be of considerable value if an earthquake or some other catastrophe makes City Hall uninhabitable. I have included \$20,000 for computer equipment that would allow the city to continue some critical operations without our normal city hall systems. Finally, I have included \$15,000 for an LED sign. This could be a portable reader board but I prefer a permanent entrance sign. We have one portable reader board that is deployed during extended power outages and lengthy Hwy 18 closures. My preference is to work toward a permanent sign at each city entrance. The primary purpose would be a welcome and a display of events. The secondary purpose would be for emergencies, i.e. when we have a tsunami warning, traffic tie up, power outage (traffic signals out), etc. The VCB budget proposes a greater level of funding. If we can tie up a long term location, we would have funding for the north sign.

LOCAL BUS PROGRAM The expense here is to continue the current practice of extending the days and hours the Lincoln County Transit District local bus (LINC) operates. We do hear requests for the local bus to operate on Sundays. While I think this would help many of our residents, the cost year after year would be substantial.

OUTSIDE AGENCY FUNDING This is to fund non-profits that serve the critical needs of the community. I note that many cities are no longer financially able to do this. These grants can often be leveraged by the nonprofit to get additional funding. I continue to be concerned that Lincoln City seems to bear a disproportionate share of the cost of many of the outside agencies that serve areas much larger than Lincoln City. I believe we should have a discussion on gradually changing over to challenge grants, particularly where the challenge is to other area local governments.

Traditionally the City Manager does not make a recommendation on how the funds are distributed, only on the total. Also, the Budget Committee usually has not made a recommendation. Our process in recent years is for a committee of Council to make a recommendation to the Council who then tunes and adopts it. The individual requests are summarized on page 29 of the budget, and will be provided in paper form to Council members only. However, anyone may request the individual requests in digital format.

I have increased the regular contribution to \$47,000. In addition, I have added a one time \$10,000 in the event that the Coast Vineyard Church’s planning for a permanent food distribution building materializes. This could all but guarantee the long term operation of the

food pantry by a non-profit charitable organization. A modest \$10,000 contribution could assist in a community fund raising operation.

WELLNESS This is for various programs to promote employee wellness, and therefore reduce the utilization of medical and workers' compensation insurance. We are experience rated for both of these programs. In addition, it can potentially reduce lost time.

OTHER Memberships are for the Chamber, League of Oregon Cities, Cascades West Council of Governments, and other smaller ones. Supplies include \$5,000 toward a Lincoln City 50th year of incorporation celebration. The City has not budgeted staff resources to organize this event. This is simply a placeholder for a contribution or to pick up some of the expense.

EASEMENT PURCHASE We have again included \$75,000 for the purchase of a drainage easement. An additional amount is in the Street budget.

GENERAL FUND ONE TIME EXPENDITURES Each year we have one-time expenditures, so it is generally not safe to point to them for future savings; new one-time expenditures will pop up to replace them. In addition to those pop-ups that regularly occur, this budget contains some that are over and above the ordinary. The following expenditures will generally not be recurring, or only very infrequently. I am not including expenses that are similar to other recurring expenses.

- Villages transfer \$115,000 - about \$30,000 will be recurring until we sell portions
- City Manager Replacement - \$40,000 head hunter, \$10,000 interview, \$5,000 relocation
- Emergency Services Capital \$50,000 - about \$10,000 will be recurring
- Recording release of Roads End consents - \$32,000
- Easement Purchase \$75,000 -an additional amount in the Street Fund

That is about \$290,000 of unusual expenses that are unlikely to be replaced by other items.

TRANSFERS TO OTHER FUNDS (page 27)

A \$100,000 transfer to the Street Capital fund is included to increase the \$75,000 in the current year for the partial restoration of the Roads End gravel streets, and some drainage improvements.

A \$60,000 transfer to Lincoln Square operations is needed to keep cleaning and maintenance of this building at a reasonable level.

A \$810,000 transfer to the Dispatch-911 Fund is needed as this fund is largely supported by the General Fund. I note that dispatch is only in a separate fund rather than part of the General Fund due to the requirement to keep the 911 revenue separate.

A \$20,000 transfer to the Open Space Maintenance Fund which will be covered in detail later in this message.

A \$115,000 transfer to the Villages which will be covered in detail later in this message.

A \$21,000 transfer to the Public Information Fund (previously called Government Access - Channel 4), again covered later.

GENERAL FUND FORECAST

A five year forecast for the General Fund is in the appendix beginning at page E1. It shows that we are solid through the forecast period of FY 2019-20, at which time we start reducing our accumulated surplus. This is in spite of an ongoing street subsidy of \$100,000 and a \$50,000 subsidy for parks. The projection assumes modest growth, and the addition of two FTE's. While we don't budget for employee vacancies as we don't know where they will occur, with the projection we do show a negative expense for these.

It is really not possible to forecast much beyond this period; there are just too many unknowns. While deficit spending is predicted, not much longer after this period we can probably expect some relief from the sale of Villages property and from some Urban Renewal property that will belong to the City and can be sold or leased. A land lease of the 51st property can provide a long term revenue stream similar to what we receive from Mo's.

ADA IMPROVEMENTS

The City is committed to complying with the requirements of the ADA and related laws by making Lincoln City facilities, rights-of-way, programs and services, etc. accessible to citizens and visitors with disabilities. In FY 13-14, the City retained a consultant who performed inspections and assessments to identify physical barriers. The consultant is also leading efforts to gather public input and will assist us develop a draft transition plan for removing the barriers over time. The \$149,000 requested for the 2014-2015 fiscal year is to be used to implement priority improvements identified in the transition plan. In addition, these funds will be used for consulting and training to also address the barriers to City programs and services.

The City has many facilities and programs. Many of our public facilities were constructed well before there was much thought or requirements to make this world a little easier for people with disabilities. Consequently we have a large task ahead to achieve our goal. It will be important particularly in the early years to deal with the problems causing the most difficulty to the largest number of people with disabilities. Identifying those priority projects will be difficult but critically important. Earlier in this message I wrote about another citizen survey. Asking what facilities or programs need the most improvement might be a good question for this survey.

Department budgets for 2014/2015 include:

Streets	\$ 30,000
VCB	\$ 50,000
Parks	\$ 20,000
Urban Renewal	\$ 20,000
Recreation	\$ 4,000
General Fund Capital	\$ 10,000
Other General Fund	\$ 15,000
Total	\$149,000

This does not include the lesser amounts embedded in projects that would be too time consuming to extract.

LINCOLN SQUARE OPERATIONS FUND (pages 30-32)

This fund is for the basic operation and maintenance of the Lincoln Square building. It is largely funded by the lease payment from Price and Pride and smaller tenants, user charges in the form of interfund transfers from other funds and a small additional contribution from the General Fund. This fund is not adequate to pay for the major replacements that come from a building this old, heavily used, and located in a coastal environment. All Capital Projects will be funded in the Facilities Capital Fund.

FACILITIES CAPITAL FUND (pages 33-34)

This fund was created in the 2008-09 budget year and is funded by a 1% TRT which was used (until December 2010) to pay off the bonds on Lincoln Square. It is intended to fund other capital facility needs of the city. This fund has paid for the \$1.2 million renovation and expansion of the library, \$214,000 for a generator for all of Lincoln Square, a \$263,000 new roof for the Community Center, \$150,000 for a new boiler and a number of other smaller capital investments. The Fund had to borrow from other funds to pay for the library improvements, and that loan has been paid off.

The proposed budget includes \$200,000 towards the purchase of the old Taft Elementary school property. This purchase is contingent on obtaining a state parks acquisition grant and completing successful negotiations with the School District. This property would be developed over time to provide a major community park in the south half of Lincoln City, but its facilities would serve our entire community.

Smaller projects include \$35,000 for new software and controls to manage the HVAC systems in Lincoln Square and the Community Center as well as the swimming pool. Also included is roof resurfacing for Lincoln Square for \$20,000 and carpet replacement in City Hall.

There are two major projects that we need to see how they fit, or don't fit into this fund. The smaller one is the replacement of both elevators that serve the library, city hall, culinary etc. We have a rough estimate of \$250,000 for total replacements. What we don't know is when they need to be replaced. We have had some failures that have cost us perhaps \$20,000. We don't need too many more to justify the replacements. It will probably take 3-4 months minimum to design, bid and construct the replacement elevators; that means we don't really want to wait until another major expense faces us. Operating one elevator means fairly long wait times. It also introduces the risk that when one is down and the other is being heavily used, it will fail. This would leave us in the difficult situation of not having our primary access to three floors. The safest approach is to fund the replacements in the coming year, and I have proposed that.

The much larger issue is the police building. The building no longer meets our needs in spite of a partial remodel fifteen years ago. The space and layout is inadequate and does not meet legal or seismic standards. We have already funded the concept plan and preliminary cost estimate. It is about a \$7 million project. The capital facilities fund could finance this, but it would take most of the resources of that fund for 20 years. I do not believe that can be justified. The capital facilities fund has allowed us to make replacements and improvements to several old buildings (Lincoln Square, Community Center). The needs will not diminish as the buildings age. The best alternative I see is a general obligation bond funded by a property tax. Raising a property tax is something I have only rarely recommended, and we only have done it for the cost of the

wastewater plant replacement. (While the voters approved a general obligation for the Drift Creek project, no tax levy was ever charged). The Open Space bonds have been paid off.

Based on \$7 million, 3% interest rate (low interest from Rural Development) and 25 years, the tax would be about \$.25 per thousand of assessed value in the first year, declining over time. The Open Space tax levy rate was \$.29 in the final year. Our total tax would still be competitive; our total tax rate is currently \$4.90 while Newport is at \$7.14.

If we are able to achieve a successful dispatch/911 consolidation that does not degrade safety too much, the potential savings is likely in the neighborhood of \$200,000 - \$300,000 a year. I recommend that this savings be used to offset the cost of a new building. That would significantly reduce a needed new tax.

The soonest we could realistically consider taking this to the voters might be November 2016. I suggest we plan to do that, and have included \$25,000 in the facilities capital fund to keep the planning moving forward.

PUBLIC SAFETY FUND - DISPATCH (pages 35-36)

There are no new FTE's being requested. However, the increase does allow for some re-organization within the current FTE budget allocation. Some further work load analysis needs to be completed to determine the feasibility of the re-organization, but this would allow for budget capacity if needed.

The issue with dispatch is and has been the possible benefits to out-source this to another center. We are now watching how that approach is working for the former LINCOM members (County, Newport, etc). There are four key factors to consider:

- quality of service
- range of services not offered
- potential savings
- what happens in a communications failure

We do not yet have a good feel for the quality of service. We do know that the range of services does not equal what we have now, or how those services could be economically replaced. Willamette Valley does not provide data entry into the federal data base, data entry into our local records management system, monitoring of holding cells, public works dispatching, provide for notarizing of court documents, provide specific data for analysis of various local areas such as the Roads End call volume analysis, and other such localized services.

There has also been a few occurrences of Lincoln County Sheriff's Office deputies coming onto the Lincoln City P.D. frequency for communications when they have not been able to communicate with Willamette Valley.

It is a given that we would need to retain some employees to cover at least some of these functions. How many and at what cost has been estimated, but not to a level of great accuracy. Another consideration is public access to the police department. With dispatchers on-site, the public has 24 hour access to the police department and the services we provide.

Another important consideration is what happens when any part of the communication systems fail outside the city. If we have no dispatch presence this would be a serious situation. On the other hand, recent improvements in the reliability of the communication systems makes this an infrequent occurrence.

For years I supported consolidation through the creation of a new center that would serve all the governments in Lincoln County. I still do, though when many of those governments abandoned the planning for this and jumped to the Valley, the odds of a success were obviously reduced. A single local center tailored to the needs of the local governments was and still is the best option.

VILLAGES (page 37)

In 2013 the City acquired this 360 acre planned unit development for \$2,500,000. Funding was a combination of resources from our Affordable Housing, Open Space and the General funds. This purchase was made for a variety of reasons, with the most important being the ability to facilitate economic development. Because the City can be in the project for the long term, and need not make a profit, we can focus on economic development. With the City in control, we can assure that the development that occurs next does not compromise the long term marketability of the project. We have also guaranteed that the property will not be sold for just a few homes, or permanently taken off the tax rolls.

The plan is to sell off portions of the property for development as the market can absorb it. Due to the size of the development this will be a long term effort. We can assume the sale of some property during the next 2-5 years. During that term there will be some carrying expenses. The ongoing expenses will include the maintenance of infrastructure and property. On occasion we will want to invest in some outside expertise to assist in planning and marketing the property. I am assuming an annual carrying expense of about \$30,000.

I recommend that in the coming budget year we undertake one capital improvement on the project, i.e. install the final lift of asphalt on Devils Lake Road for about \$120,000. This will insure that the very substantial investment already made by the previous owners is protected. Since this will be a cost that buyers will not bear, our investment should be equally offset by future sales prices. This will also permit the road to be opened to and through Lincoln Palisades III once they make the required short connection, possibly in the next 1-2 years.

This project and the ongoing carrying costs will be funded by a transfer from the General Fund of \$115,000. It may be a number of years before the General Fund is reimbursed for the initial expenditure and the ongoing carrying cost, but it is hard to imagine that the long term financial condition of the General Fund won't benefit in large measure from this acquisition, both from future sales and from the taxable value that will be built. I guesstimate that the ongoing carrying cost of the Villages will be about \$30,000 a year for infrastructure maintenance and consultants until we begin sales. It does not appear that the market will support the first sale (Fernwood) in the coming year and for that reason I have not budgeted sales revenue. However, I would not rule out a sale, and the budget can be amended.

The current plan is that Urban Renewal will bear the initial cost of upgrading West Devils Lake wastewater lift station at a cost of approximately \$1.0 million. Without this improvement, the development of Lincoln Palisades II, the Villages, and a large area in the north part of our city is unlikely to occur. This is the single largest obstacle to any development. It will remain for the Council to decide if future development will need to reimburse Urban Renewal lot by lot, by

development areas, in whole, or in part, or not at all. My current recommendation is that in the interest of economic development, UR should not seek recovery. The City will have additional revenue in the future from SDC charges and user charges.

I believe that over time the purchase of the Villages will be universally seen as highly beneficial to the City. We are in the position to see that private development will occur. We are also in the unique position of not having to make a profit nor make a quick sale. While I am not recommending it, the City could afford to give some of the property away for the right development. More likely, we will want to consider providing land in exchange for infrastructure improvements beyond the requirements of that development.

The downside to our ownership (if there is one) is that tuning up the Planned Unit Development to fit market conditions while maintaining the quality is going to take some staff effort and some expense.

INTERNAL SERVICE FUNDS (pages 38-43)

This fund provides services to the rest of the City and Urban Renewal, and includes Vehicle Maintenance, Information Technology and Geographic Information Services. Each department, division and fund is billed for their use of these services. This reflects the actual cost of operation (as opposed to the previous method of charging them to a single fund), and allows departments to better manage their use of these services.

VEHICLE MAINTENANCE (pages 39-40)

The City services, maintains, and repairs all vehicles and heavy equipment, provides required training on heavy and dangerous equipment, and retrofits new vehicles and equipment. This year I am proposing we staff Vehicle Maintenance with 1.75 FTE's- this will be a .25 FTE increase. We are upgrading the software that tracks all of the repairs and maintenance; this program will also be used by water and sewer for maintenance of their facilities. This operation runs well and there are few other changes.

INFORMATION TECHNOLOGY (page 41)

Our use of technology continues to grow, as does the expense. The benefits include greater efficiency, better information for decision making and more transparency for the public we serve. Our Information Technology (IT) department continues to be very busy managing the 100+ work stations, laptops, and servers in the City. They also manage the City's network, internet connections, security of the network, email, cell phones, software licensing, fiber optic connections with P.D. and the Community Center, connections with the Water and Wastewater plants, the PBX and phone/voicemail system, fax machines and copiers, Kiosks at the Visitors Information Center and Cultural Center, Channel 4 scheduling, and provide support for City software systems. The cost of our telephone and internet services gets charged here as well.

The cost of this department is distributed to the various funds and departments based on the number of workstations and requests for assistance. This is not very accurate and we are working toward a system that will base it more on the number of hours spent for various departments.

During the 2013-14 fiscal year, IT has focused on the security and protection of City data. IT installed and configured a new firewall, giving the City increased protection against potential hackers and viruses. Improvements have also been made to security software on individual workstations. Dual independent back-up processes have been completed and maintained. IT has also updated or replaced many employee PC's that were running Windows XP due to that platform no longer being supported by Microsoft.

This next fiscal year will include evaluation of strategies to recover from server failure more quickly than our traditional rebuild-the-server and restore from backup process, which can take days to complete. Strategies that will be evaluated include consolidating servers, maintaining an "in-stock" server, virtualization, better server health monitoring tools, and possibly outsourcing key system(s) to the cloud. Failure of one of our key systems can bring the productivity of many employees to a halt.

Until we make a little more progress in evaluating these strategies, we are not purchasing the two servers that have been budgeted for FY2013-14. Instead, we are rolling the money into fund balance in the Internal Service Fund and requesting re-appropriation of these monies in FY2014-15.

GEOGRAPHIC INFORMATION SYSTEMS (GIS) (pages 42-43) The GIS Division creates and maintains the databases for analyzing the geographic nature of the City's water, sewer, street and storm infrastructure, topography, properties and numerous political/regulatory boundaries. These databases can be queried, sorted, and selected during project analysis and, when displayed in map form, can make complicated data much more understandable for those making decisions and for presenting information to the public. Another benefit of these databases is that they can be used to keep an accounting of how much pipe we have in the ground, along with its size, age, and condition.

A continued emphasis on improving the data behind the maps will be high on the priority list for the coming year, along with working with other governmental entities to improve the exchange of data.

Another focus will be on the updating of our Sewer TV Truck software setup to include the ability to work with our storm system data. We do not have as much data on storm systems as we do on water and sewer, and this move will start a much needed process to increase our knowledge of our storm systems.

PUBLIC INFORMATION ACCESS FUND (pages 44-45)

This fund was previously called "Government Access" which at one time was termed "Public Access." Both of these referred only to Channel 4 Lincoln City. A number of years ago we re-designated Channel 4 to Government Access as we did not have the staff resources to offer public access. Public access would require that we review all submissions from the public to see that they met the FCC and our rules. With the advent of streaming video on demand, the mission of this fund has expanded, hence the name change.

This fund now covers our production for Channel 4 Lincoln City and the streaming video available on the City website- www.lincolncity.org. We broadcast meetings of the City Council, Planning Commission and also offer some special productions. At this writing, we have dropped

the bulletin board that used to run on Channel 4. We did not believe it was viewed much, and it was a chore to maintain. Instead, we are running multiple meetings of the City Council, Urban Renewal and Planning Commission. Our target is three of Council and Planning Commission, and up to three of Urban Renewal. We believe that those surfing the channels are more likely to stop and watch a meeting rather than the bulletin board.

The cost of this broadcast is quite modest and quality is high because of the complete replacement of the video equipment a few years ago. Many small cities spend much more to broadcast because they lack our level of technology.

The cost to stream our video on the internet is \$5,400 per year. We intend to add an additional feature of this service which will integrate the agendas directly with staff reports. The cost of this is an additional \$5,400 annually. This should make assembling Council/public meeting packets more efficient. In addition we are moving the cost of hosting lincolncity.org from the Information Technology Fund to this fund. These additional expenses means that the fund is no longer self supporting and will need a general fund subsidy. We have included a \$20,000 transfer in the proposed budget. I note that except for the part time employee who records the meetings, none of the considerable time of other regular employees is charged to this fund.

This fund may continue to grow as we do more and more to provide as much information and transparency to the public. As some point, we may wish to consider moving this fund to the Internal Service Fund which now has Information Technology, Geographic Information Services and Fleet Maintenance. In the meantime, the transfer from the General Fund is made up by transfers from other funds to the general fund.

AFFORDABLE HOUSING FUND (pages 48-49)

Just a few years back the cost of housing became so prohibitive that few newly hired City employees (and few new employees of the Hospital and School District) could afford to live in Lincoln City. These employers offer good paying, family wage jobs. It got to the point where the housing prices in the area, even outside of the City, were so high that competing for new employees became difficult. Purchase prices are much lower now, but in a community where the market can be heavily influenced by the demand for second and vacation rental homes, that is changing. Finding decent rental housing at an affordable price has also become more of a challenge over the last few years.

Last year, we invested the bulk of our available resources into land acquisition in the purchase of the Villages. We now have a lock that will guarantee that ample land will be made available for affordable housing with the designation of a portion of the Villages for that purpose. That land can be used in a variety of ways, including placing it in the Lincoln Community Land Trust. This takes the value of the land out of the equation in perpetuity.

We have made several loans to the Lincoln Community Land Trust, one to buy and renovate a home, the other to construct a new home. We get repaid upon sale. I strongly recommend that we continue this program. This City should also find a means to expand its ownership of employee housing. Today we own two homes, one of which is available for yearly rental and may continue until the land is needed for Lincoln Square parking. The other is used only for short term transitional housing for new employees. This makes it much easier to recruit new employees, and perhaps more importantly has demonstrated that the employees who have used

this housing generally go on to purchase housing in the City. Both employee rentals operate without ongoing expense to the City.

The budget includes a \$15,000 contribution to the Community Land Trust toward staffing. Combined with other governmental agencies, we believe this would support a half time staff position to advance affordable housing at a faster pace.

The budget includes \$284,304 for a loan to the Community Land Trust. If that does not happen, I suggest reserving that amount until a larger project of workforce town homes can be funded in the Villages.

VISITOR AND CONVENTION BUREAU (pages 51-53)

The VCB is funded almost exclusively by the voter-approved transient room tax (TRT). Because of state legislation, the amount allocated for visitor promotion by the voters can no longer be re-directed to other purposes. This gives us a large source of revenue. There is no doubt that no two people in town or in the business community will agree on how the funds should be spent. There is no solid scientific basis to direct that decision in any material way. I believe there is a consensus among those consultants we have used that have national reputations for guiding visitor success; it is what we are and what we can be that will most affect our future, more than what we tell the world we are.

In March 2012, we changed some of the VCB's direction: (1) to reduce special events; (2) increase electronic information; and (3) substantially increase electronic marketing. The VCB has spun off all the events but the kite festivals and the cook-offs. The cook-offs have grown, pushing the outer limits of the Culinary Center's capacity. The Chowder Cook-off has been relocated to a tent at the Tanger Outlet Center, and has grown to a two-day event in a successful partnership with The Confederated Tribes of Siletz Indians and Chinook Winds Casino Resort that will continue and grow in years to come. Although they collectively generate about \$13,000 in revenue, the cook-offs are designed to put most of the proceeds into the tills of the participating restaurants, in addition to giving them public exposure.

This year the VCB will be in transition with the upcoming retirement of the Director. We have budgeted one month of salary overlap to make for a smoother transition.

ELECTRONIC VISITOR INFORMATION AND SOCIAL MEDIA

With the assistance of IT, the VCB manages 4 indoor electronic kiosks throughout town. The outdoor kiosk at the Cultural Center needs a shelter at the south end. The current shelter is not ADA compliant or fire-safe, and the building façade, as we recently learned, is not sound.

The most significant challenge for the VCB continues to be the explosion of social media. New opportunities and requirements arise daily. Facebook changed its rules again in March. Keeping up is extremely labor-intensive, but critical. Marketing looks little like it did 5 years ago, with traditional marketing techniques losing importance. The experiences of any visitor are often shared with many others via blogs, Facebook, etc. If we are not in the conversations, the conversations will go on elsewhere. The use of mobile devices by travelers continues to increase rapidly, and the types of mobile devices available are multiplying as well. Staff needs to be available to respond virtually any time on any device. Visitors post questions on Saturday or Sunday asking about events so they can decide which beach town to visit. If staff is not

available on weekends, those questions go unanswered and the visitor goes elsewhere or doesn't enjoy the experience.

The universal move away from traditional marketing to electronic media results in a budget reduction in the amount of funds for print and a substantial increase in the amount for electronic marketing. We continue to increase our presence on the websites of others, like buying banner ads or taking over an entire web page at venues like WeatherNetwork.com in BC, King5.com in Seattle or OPD.com in Oregon.

These changes, combined with the traditional requirements of destination marketing cause one of the greatest demand on the department to be a demand for labor, rather than a demand for supplies or ads.

WEBSITE AND E-NEWSLETTERS

Web traffic to www.oregoncoast.org is up about 25% from last year's 465,489. The website was updated to be mobile-ready. Two of the mobile access buttons are "Calendar" and "Accessibility"; travelers with disabilities spend more than twice as much time on the internet. Both of those sections went through a major overhaul to be more user-friendly, including a sort feature. Now the mobile site must be reconfigured to accommodate that web change. The photo and pressroom sections have also been rebuilt to make that information more available to travel writers and visitors. Changes like those are a constant requirement.

There are two e-newsletters, a general one produced on a monthly basis and sent to all those who sign up through our website and surveys and a culinary newsletter produced every couple of months. The general e-newsletter was also rebuilt last fiscal year to be more appealing to visitors. It now has an open and click-through rate that exceeds that of the Oregon Coast Visitors Association. Subscribers are currently at 13,660, an increase of 2,170 (18.9%) since the end of last fiscal year. 38% of those who take the survey on our website ask to be put on the e-newsletter.

SURVEY PROGRAM

This past year the VCB gathered data from thousands of visitors and potential visitors from a variety of locations and situations with relatively little cost. With substantial advance planning we avoided the expense of contracting out data collection. Analysis has begun and results should be available shortly. We will continue the survey program, and expect to tune it up to be easier to compile. We also expect to be getting daily counts of traffic in and out of town through new counters installed north and south by ODOT. We have made numerous requests for these counters. What the traffic count information will tell us is almost exactly how many more or less vehicles are in town on any given night. Those differences will translate almost directly to occupancy in our lodging.

SPECIAL FUNDS

Since its inception, the fund for local non-profits has launched 6 events or programs that probably would not have existed without it. Only one business successfully applied to the For-Profit Fund this fiscal year. Although the Nonprofit demand seems to be increasing, the For-Profit demand is not. We should reduce the amount of that fund, but can always restore it if the need arises.

THE ADA MARKET

There are more than 50 million people with disabilities in the US – more than one in five. 800,000 live in Oregon and Washington. Although the ADA plan in process should address

minimum requirements, exceeding those requirements to position Lincoln City as THE most accessible destination on the Coast would create a strong brand that advertised itself.

ECONOMIC CLIMATE

It is the VCB's mission to promote tourism in the shoulder and off-seasons to even out our economy as much as possible. For many years we did not advertise in the summer. Since 2008, we have done some summer advertising. The local businesses have seen some improvement but could use support for another year. Construction in Nelscott will stress those businesses. The VCB should dedicate some funds to assist them and soothe visitors stuck in traffic.

PRODUCT IS MARKETING

Product is still the best marketing. The product advertises itself in many ways; word of mouth, travel writer, blogs, Facebook and traditional. People want things (product) to entertain them after the beach walk. Special events are one kind of tourism product but are no longer part of the VCB program. Instead, itinerary products are being developed to grow the group tour and meeting markets. Demands for such things as heritage tours and textile tours can bring hundreds to town for multiple overnight stays, often in the shoulder seasons, and group tour operators are hungry for new itinerary content.

We have already increased tours to Lincoln City using the Culinary Center and the Glass Studio as focal points. Many tours have 60 or more participants and have had to be turned away. We can increase tours and multiple overnight stays with physical additions to video and sound in the Culinary Center that will increase available seating. Providing a demonstration and meals for those tours amounts to cooking and serving a small banquet, which cannot be done by the chef alone. Contract services are hard to find. A proposed minor increase in culinary staffing will facilitate a substantial increase in overnight group traffic and revenue to Lincoln City.

There are other very important attractions in Lincoln City. Some we support, like the Cultural Center and Museum. Others that we don't directly support but partner with are the Casino and Tanger Mall. These two are critical to our economy. But so are the theaters, shops, lodging, and restaurants.

Product and markets are inseparable. So together with product development, we are expanding the reach to other cultures, particularly Asian and Hispanic, and other interests. The Hiking and Biking plan meetings have shown there is a great deal of support for adding safe and interesting trails for both. Both activities are part of the backbone of Oregon tourism and heavily promoted by Travel Oregon. The VCB will contribute to enhancing both.

PARKS MAINTENANCE FUND (pages 54-56)

Parks maintenance is almost exclusively funded by 2% of the 9 ½ % Transient Room Tax. The addition of park facilities, restrooms, parking lots, beach accesses, open space and landscaping over the last 12 years has added a substantial workload to this department. The department is at maximum capacity in regards to the staff's ability to maintain the large system. Any additional parks or landscaping will mean decreases elsewhere, such as the reduction or elimination of some of our maintained areas or restrooms. The City, including Urban Renewal, can't keep adding new facilities unless additional revenues are identified and dedicated for facility maintenance.

I believe we can get some relief by taking a harder look at making changes that will reduce the maintenance burden. There appear to be many small changes that in total can add up to some considerable time savings. We will be pushing harder to identify projects and make changes. I thought seriously about including a one time transfer from the General Fund of \$50,000-\$100,000 to fund maintenance reduction projects. Perhaps we if finish the current year ahead of the estimate, that should be considered. However, I do not yet have a list of projects that would be most beneficial.

This budget proposes a significant change in staffing. Instead of two seasonal workers for six months each, we have included one full time staff member. There are a number of reasons for this change. First, we have been unable to fill the seasonal positions. Secondly, the six month positions are hitting us pretty hard with unemployment. Thirdly, the training requirements are increasing, even for seasonal staff. Safety is a major consideration and the odds of a less trained seasonal employee being injured is higher. The cost of a workers compensation injury can be significant.

While this fund is challenged, we are getting some temporary relief for a few years due to the vacancy of the Parks and Recreation Director. Eventually, this vacancy may need to be filled. Right now our Public Works Director oversees Parks maintenance, the City Manager oversees Recreation, and Planning handles grant applications, open space acquisitions, and staffs the Parks and Recreation Board. While this is functional, it does compromise other operations to a limited degree.

I believe we can get some reduction in the maintenance burden by taking an even closer look at each facility to identify projects to reduce maintenance. Many of these will be small changes but in aggregate could be significant.

The Proposed budget includes:

Kirtsis Ball Field Light Upgrade	\$15,000
Kirtsis Ball Field Block Dugouts	\$12,000
Kirtsis Ballfield Asphalt Repair	\$20,750
Taft Dock- Replace Cross Brace and level the Deck	\$10,000
Replace curbs at Regatta Park	\$10,000
Community Center parking lot 1 ½” Paving	\$60,000

PARKS SDC FUND (pages 57-58)

We are proposing to use SDC capital reserve as part of the matching funds for the following grant projects:

Bike and Pedestrian Bridge The Head to Bay Trail alignment runs along the west side of West Devils Lake Road. The construction of the trail in this area is complete except for a 420 foot section where wetlands encroach on the trail alignment. At present, bikes and pedestrians are directed along the shoulder of West Devils Lake Road. There is no acceptable alternatives for rerouting this portion of the trail due to there being wetland impacts on either side of West Devils Lake Road. As such, the only option is to construct a bridge.

The Bridge design will accommodate bikes, pedestrians and meet ADA requirements. The bridge will be 10 feet wide and constructed of pressure treated wood on micro-piles. The project will not require any additional right-of-way or property acquisition as the bridge will be located within the existing City right-of-way.

Improvements to Surf & 22nd St The Head to Bay Trail alignment runs along NE 22nd Street adjacent to Oceanlake Middle School and the Lincoln City Seventh Day Adventist School. The trail crossing of NE Surf Avenue does not meet ADA standards. This project will bring this intersection up to ADA standards and improve safety for pedestrians, school buses and daily traffic. The project will be located within the existing right-of-way.

ODOT will be the agency responsible for carrying the projects through completion of construction. With timely grant approval, the bike and pedestrian bridge and Surf & 22nd construction projects should be completed by the end of 2014.

Cost Breakdown

Estimated revised grant cost -	\$645,000
City's Cost Share -	\$125,000
City's Share of in-kind services	\$100,000 (not funds)
Total Project Cost-	\$870,000

Regatta Park Retaining Wall The Regatta Park retaining wall across from the dock is showing signs of bowing and failure. We have contracted with a Structural Engineer to design a replacement wall and will have a design and cost estimate in the near future.

Parks Master Plan If the City is successful in the acquisition of the old Taft elementary School 6.7 acre property, it will result in a downward revision to the SDC calculation. Before that could happen, we will need to update the Parks Master Plan. The Planning Department intends to orchestrate that effort, and \$16,000 in matching funds have been budgeted in this fund.

PARKS FORECAST The forecast for the parks operating funds is in the appendix. It shows that we stay alive through the forecast period but only due to the vacancy of the Parks and Recreation Director and a \$50,000 a year subsidy from the General Fund beginning in 2015-16.

OPEN SPACE MAINTENANCE FUND (pages 59-60)

An open space acquisition fund resulted from a voter approved \$3 million bond sale and property tax increase. This fund has also enjoyed additional funding over the years from grants. The fund exhausted all of its resources in the acquisition of The Knoll at the Villages. Accordingly, the open space acquisition fund has now been closed, and a new fund, "Open Space Maintenance", was created by the supplemental budget resolution recently passed by Council.

In the past, the limited costs of maintenance were charged to the Parks Fund. Over time, we can expect more activity in open space maintenance. At least some of the cost of this will be offset by revenue generated by the sale of logs from forest health tree thinning projects. For example,

the recent thinning of Agnes Creek generated about \$10,000 in revenue. This is remarkable in light of the small trees removed (we kept the larger ones), and because we also included the construction of a nature trail and partial removal of invasive species. The proposed budget anticipates an additional thinning project. It also includes maintenance costs previously charged to Parks.

Over the last 15 years, the Open Space Fund concentrated exclusively on property acquisition. With the thinning projects we are shifting to maintenance, improvement, and public access. The thinning projects can help in this regard, but I believe that more work needs to be done than can be paid for with this funding source.

I am proposing the addition of a three month volunteer coordinator to recruit and supervise volunteers who would (in priority order):

- remove junk, trash, etc.
- remove invasive species
- maintain existing trails
- construct new trails

We know that there are two types of volunteers available. Some are local residents who just want to contribute, or have been assigned to do community service. The other type is organized groups, particularly those from out of the area who have expressed an interest.

To fund this addition, I have proposed a \$20,000 transfer from the General Fund. This is sufficient to hire an employee for a three month term, purchase supplies, tools and equipment. If successful an appropriation of about \$12,000 in future years may be sufficient to keep the project going.

It is my intent that upon Budget Committee endorsement of this proposal we will advertise the position for a start date as soon after approval of the budget by the City Council as possible. This will widen the field of available applicants to teachers and those enrolled in parks and recreation programs at Oregon universities.

UNBONDED ASSESSMENT FUND (pages 61-62)

This fund has a variety of functions. It provides loans to other funds, and is a clearinghouse for transactions that don't fit elsewhere. It can be used to fund Local Improvement Districts, but the down side of that is the subsequent inability to loan funds to city projects. The Lake Drive LID will need to be funded for the first year from this fund, then will switch to private financing. The fund includes \$350,000 for that purpose.

TRANSPORTATION FUNDS (pages 63-72)

We have 50+ miles of paved City-owned streets. Many of the older streets were not constructed to current standards and many streets are nearing the end of their useful life. Over the last ten years our Urban Renewal District has funded the replacement of many of our City streets. That program has ended. Over the long term, we currently do not have sufficient resources to maintain the condition of our streets yet alone to make needed capacity and safety improvements. Past discussions on an additional revenue source have not been productive.

Some options (such as using more of the transient room tax (TRT), which already supports the majority of our maintenance and improvements) are not available to us.

Streets and Parks split the 4% TRT dedicated to those purposes by the voters. The Council could change the balance of that split, but Parks is equally challenged. Our visitors pay most of the cost for streets and the residents and property owners now pay almost nothing. (*In the past the property owners contributed some through the reallocation of tax to Urban Renewal*). The adequacy of our street program is now being challenged by the enormous backlog of deferred maintenance and storm water improvements in Roads End, an increasing diversion of street money to sidewalks and ADA improvements, and the loss of Urban Renewal for street renovation projects. If you look at the budget, you will see that we have had about \$300,000 - \$400,000 in annual revenue for street capital projects. This includes overlays, curb gutter, sidewalk and drainage improvements. It will take several years of all of our funds just to do the NW Harbor improvements. Additionally, we have a backlog of drainage improvements that need attention.

A five year projection of the street operating fund and street capital is included in the appendix. Streets are funded by a piece of the state gasoline tax, and the 1% transient room tax. To maintain a modest fund balance for cash flow and emergencies, the amount that can be transferred to the street capital fund goes down to \$200,000 a year, and the amount for construction in that fund goes down over time to \$300,000 a year. That assumes a \$175,000 subsidy by the general fund (combined) over the current and next budget year, and a annual \$100,000 subsidy after that. We will no longer have adequate funding to maintain our streets yet alone make improvements for capacity or safety. This is no surprise as our projections have been showing this for the last five years.

Some very simple math will demonstrate the need. We have 57 miles of paved streets. A simple overlay without any curb, gutter sidewalk work, and no grinding of existing pavement will cost approximately \$150,000 a mile. An overlay should last 20 years if there is a good base and adequate drainage. That means we need to do about 2.85 miles a year at a cost of \$427,500 at today's prices. That is just overlays. Our needs are considerably greater. For planning purposes, we probably need to invest about double that each year to maintain condition, do some drainage and make street improvements. So, for a few years, we will be short only a few hundred thousand while the General Fund can afford a subsidy. That simply will not work for the long term.

At some point the community needs to determine if it is in our best interest to have the residents and property owners pay for some portion of street maintenance and improvements. There are options, but none will even measure up to the one that lets someone else pay for it. Options include a fuel tax; however, the voters previously rejected this proposal even though a good portion of the tax would be paid by visitors. I am not convinced that the voters were presented with all the alternatives, as the tax was rushed to avoid a state moratorium which I believe will expire this year. Gasoline was less expensive in Newport before their tax, and still is today after their tax.

Unlike many cities (for example Newport), we do not impose a franchise fee on water and sewer utilities for the use of city right of ways. In a quick survey of other cities, franchise fees range from 2-7% with 5% being the most typical. (We charge 5% in franchise fees for gas, telephone, cable and trash, and charge 7% for electric). A 5% franchise fee on water and sewer accounts within the City would increase revenue by about \$300,000. This is a potential source of revenue that could significantly improve funding for streets. It would be a fair charge as the impact of

underground utilities on streets is significant, perhaps greater than age and wear, and is currently not reimbursed.

Another potential source is a city-wide road improvement district. This would require voter approval and a small property tax. A 15 cent per \$1,000 of assessed value would generate about \$200,000 and would increase the taxes of a property with an assessed value of \$250,000 by \$37.50 per year. Arguably over time this would prevent the market value of the home to be compromised by poor city streets.

The General Fund is the only fund that can make a direct subsidy, and I have included that in the proposal and the five year forecast for a total of \$600,000. This is about the limit of subsidy that can be made before the General Fund would need to begin cutting services. I do not believe jeopardizing the financial stability of one fund to help another a small amount is wise.

Storm drainage is part of our transportation funds, even when not closely tied with streets. It is probable that our needs here may be significant, and that will be better known with the completion of the Stormwater Master Plan. At some point we may wish to consider separating stormwater improvements into a separate fund. Also, we need to seriously consider a revenue source. Many cities now impose a monthly stormwater fee on their utility bills. By way of example, Newport charges \$6.80 each month for each utility account and that generates \$380,000 a year. A similar charge on our 5,576 in-city customers would generate \$455,000 (A \$5 charge would generate \$335,000). While I do not favor this alternative, it is one that the Council can simply impose (unlike a gasoline or property tax).

In the previous City Council discussion I mentioned another citizen survey. One of the questions I will propose is to get some feedback for Council on streets and stormwater funding sources. We are now at the point where we have to do one of these four in the next year or two:

- add an additional ongoing revenue source
- cut routine street maintenance (see the list in the next section on street operations)
- cut general fund services to fund streets
- let overall street condition deteriorate, put up with the drainage and ADA problems

STREET OPERATIONS (pages 63-66) Our two major sources of revenue are 2% of the 9 ½% transient room tax, and a motor vehicle tax allocation from the State (most of which is transferred to Street Capital). Street operations include:

- street lighting
- street signs
- street patching
- shoulder maintenance
- painting of curbs, center lines, parking lots
- street sweeping
- trash and debris removal
- storm water system maintenance - catch basin cleaning, etc
- gravel street grading, repair
- removing brush from right-of-ways
- dust abatement of some gravel streets

No significant changes in the operation have been included.

STREET CAPITAL (pages 67-68) Funding is provided by a \$200,000 transfer from Street Operations, and a federal grant (STP) funneled through the state of \$91,000. City Council approved two projects for design and construction, both of which will include sidewalk and ADA improvements:

NW Harbor Street Improvements, Phase I \$260,000 estimate

NW Harbor between NW 15th Street and NW 17th Avenue will be subject to the following improvements:

1. Paving two 11 foot travel lanes;
2. Installing a 6 foot sidewalk on west side of the street;
3. Parallel parking on east side of the street;
4. New retaining wall on SE corner of NW 15th and NW Harbor to provide sidewalk to the Beach access and sidewalk to the SW Corner. New retaining wall along the North side of the Beach access road including sidewalk to provide pedestrian access to the beach access sidewalk;
5. Modification of the island at the east end of the beach access sidewalk to accommodate ADA requirements.

SW Coast Avenue Overlay Improvements \$260,000 estimate

SW Coast Avenue between just north of the Canyon Pump Station to SW Bard Road (3,300 feet) will be subject to the following improvements:

1. Overlay Street;
2. Add a 4 foot raised asphalt pathway along the west side of the street. This pathway will follow the road grade and will meet ADA requirements to the extent possible. It will provide a walking area that is out of the travel way at most locations;
3. SW 11th North of the beach parking area- add a curb to the beginning of project.

SE 48th Street Emergency Repairs \$110,000 estimate

Address problems caused by the road slide on SE 48th Street. Necessary work includes road, storm water and sidewalk repairs.

SE 51st Street Bank Restoration \$253,321 estimate

This is a FEMA funded project. The FEMA portion is \$190,000; the City portion is \$63,321.

Roads End gravel street repair and drainage improvement \$175,000 estimate

Since the inception of Roads End as a residential area, all public streets in Roads End except Logan Road were the responsibility of the property owners. For the most part, the streets were built to a low standard with few needed storm water facilities, then little maintenance was done. It will not be possible for the City to overcome 30+ years of deferred maintenance in just a few years. The first order of business would be to have a contractor recondition the streets. This

involves scarifying the surface, adding gravel to some areas, grading and compacting the gravel. I am guessing a minimum initial treatment would be in the range of \$75,000 - \$100,000 depending on the amount of gravel added. This will be funded by a general fund transfer in that amount.

Drainage improvements are sorely lacking, and will continue to cause problems with the streets. I have included an additional General Fund transfer of \$75,000 to do unspecified drainage improvements. This assumes that staff will have time to identify the best use of the money and design improvements. That may be very optimistic based on the number and size of other street, water and sewer projects.

Normally the General Fund does not fund street improvements. They are funded by the transient room tax and state shared revenues. It will be a policy decision in the future to decide if the general fund can or will fund improvements to Roads End streets and drainage. If not, Roads End will assume the normal place of competing on an even playing field for scarce street and drainage resources.

At the present time, I do not see adding street lights in the Roads End area unless the accident history at specific locations calls for it. Street lighting is preferred by some, opposed by others. At a guess, Roads End would prefer the dark night sky, and that would be preferable to a large additional ongoing expenditure.

At some point, we really need a program to have our gravel streets paved. Nearly all the paved streets in the City were done by the developer, property owner, previous owners, etc. The City does not pave gravel streets. So for those taxpayers to now fund paving gravel streets for those owners who are not willing to seems totally unfair. Nevertheless there is some benefit to the City budget to see streets paved. If the first pavement is done right and accepted by the City, we will maintain it from that point on. That appears to cost a little less than maintaining gravel streets, or at least some of them. So the City could justify an incentive program. For example, we could make money available for local improvement districts on a first come, first serve basis. Perhaps 30%. I would think a minimum investment would be \$75,000. That could entice a paving project of about \$250,000.

It sounds simple, but developing a program to encourage the paving of gravel streets will not be easy. The first obstacle is we don't have the funding. The second is if we would require curb, gutter, sidewalk and draining improvements. That is what we require of new developments, and is a common requirement for streets throughout the country. But some streets may be acceptable without these improvements. That itself is not an easy equation to solve. Paved streets increase traffic speed and storm run off. Without sidewalks, they can be dangerous to pedestrians. Without gutters to channel storm water, and with the increase in impervious surface, we can cause flooding problems. Additionally, if the drainage is tributary to the lake or waterway at some point we will need to treat the storm water before discharge.

My recommendation is that we hold off on such a program until staff has an opportunity to delve deeper into this issue and until we have an additional source of annual revenue.

WATER FUNDS (pages 73-80)

I have proposed a 4% increase in user rates. Recently we have had to absorb the loss of revenue from Roads End and fund unanticipated infrastructure.

Our water system is a combination of elements that were installed many years before our incorporation as a city, inconsistent city installations in the early years of the city, and then years of neglect. I do not believe there was a water rate increase between 1990 and 2000. This resulted in delayed maintenance of mains, service connections, valves, hydrants, etc. There was little infrastructure replacement. That changed rather drastically over the last 10+ years with an aggressive program of maintenance and capital projects. Nevertheless, we still face a large backlog of replacements to mains and services. Most of our water meters were installed at about the same time, and a number are near the end of their useful life.

For many years we experienced an extremely high level of water loss, going over 40% 15 years ago. We have worked hard on lowering that. Now, the loss is approximately 20%, or about 10 million gallons a month. This improvement has stabilized the cost of electricity and, more importantly, has extended our supply of water.

In the last few years, we have had to absorb a \$1 million capital expenditure as a result of the Schooner Creek county road failure. Fortunately about \$800,000 of this has continuing value as an alternate smaller transmission main along Drift Creek. Now we face a much higher expenditure to relocate mains for the ODOT project. At the same time, we have a long list of important water system replacements and improvements.

Fortunately, we have paid off some water debt, and this year we were able to borrow another \$4 million which will fund a big chunk of our list. The following projects are proposed:

REPLACING 24" MAIN: Public Works is in the design phase of replacing the exposed 24" transmission main that crosses Schooner Creek near the Water Plant. The construction estimate used for the FEMA funding request was much lower than the actual cost of boring the 24" line under the creek due to the length and depth of Geotechnical recommendation. We have received an increase to our budget from FEMA in the amount of \$384,778, with the City absorbing a cost of about \$128,222.

BORING WATER MAIN UNDER SCHOONER CREEK: To increase the capacity of the new Drift Creek bypass we are proposing to complete designs for boring the water main under Schooner Creek at Highway 101 and eliminating the aging 12" ductile iron line attached to the bridge.

CUTLER CITY IMPROVEMENTS: We have a somewhat precarious undersized 10" steel main from the south side of the bridge on Highway 101 to SW 63rd Street, and wish to proceed with its design.

REPLACEMENT OF 10" LINE: The only other restriction of old 10" steel, which is in Highway 101 from S Fleet to the RV Park, continues to have leak problems, but we do have a completed design for this line's replacement.

The proposed budget includes:

Water Capital Funds

Schooner Creek 24" Water Main Relocation (FEMA portion \$348,778 City portion \$128,222)	\$513,000
Schooner Creek Bridge Crossing Boring Construction	\$600,000
Schooner Creek Bridge Crossing Boring Design	\$60,000
Cutler City S 63rd to Schooner Creek Bridge Construction	\$395,000

Cutler City S 63rd to Schooner Creek Bridge Design	\$60,000
Other Engineering Services	\$30,000
Highway 101 to from S 40th to Fleet Construction	\$240,000
Update Design Highway 101 to S 40th to Fleet	\$5,000
Watershed Land Purchase \$585,000 (<i>\$100,000 down payment in 2013-14 and then two payments for the balance</i>)	\$250,000
Water Plant Program Control System to run the plant	\$220,000
ODOT Nelscott Project Utility Relocation	\$178,585
48th Street Slide Relocate 24" Water Main second phase	\$60,000

Note that the list includes the purchase of land in the watershed (from Lincoln County). At this writing we have an approval of the contract with the County, with closing and payment of the \$100,000 down payment waiting on some additional work. That contract calls for payments over five years. I am proposing that with the recent sale of bonds we double up payments in the coming budget year. That is simply an option that we can decide when the time comes.

We are fortunate that our primary water supply is from a largely undeveloped watershed where the majority of land (about 69%) is in federal ownership that, barring major changes from Washington, will be properly managed. About 21% is private land held for timber harvest. Managing forest land for timber harvest is not ideal in a watershed, and results in increased sedimentation, irregular flows, landslides, etc. At some point we really should consider a long term program to acquire this land. Other cities have found that voters are often willing to pay a little more for water and, in some cases, taxes to assure the quality of their watershed.

What is NOT in our capital budget, or even in our water master plan, is an additional source of water for our future. In 2000 we began the lengthy process to increase our supply by the purchase and development of a Drift Creek water right purchased from the Kernville-Gleneden Beach-Lincoln Beach Water District. This project entailed a lengthy legal process, construction of a diversion on the creek, pump station and a mile of transmission main connecting to our plant. The project cost about \$4 million which was approved by the voters. The project is operational today, and after 13 years, we are in the final stage of getting the water rights certified by the State. That project was designed to extend our water supply by 15+ years. At last review, we have a reliable supply for about 20 years, depending on climate, growth and conservation. The projection assumes that we will decrease water loss from our current 20+% to 10-15%. That should be achievable. With the lower growth rate since 2008, we may have a reliable supply for over 20 years. It has been a few years since we took a hard look at the issue. The problem is that the next water supply of any major amount will be so expensive that it is doubtful that it could be financed. We are talking about perhaps \$30-\$50 million for desalination or an impoundment.

Water conservation with additional storage of treated water may be sufficient for a planning horizon of perhaps 30 years. A few years ago we introduced a peak season premium rate that is only slightly more than the normal use rate. The purpose was to encourage conservation during the periods when our water supply and infrastructure are strained the most. The concept was to annually increase that more than the base or regular use rate. This would encourage water conservation over time without drastic change. Council has been somewhat reluctant to see this peak season rate outpace the other rates. I believe if we don't do this slowly over time to allow habits to adjust and domestic investments in water conservation to be made, at some point in our future we will face an enormous investment or impose a very punitive peak season charge.

We are asking for a 4% increase in water rates in order to continue maintenance, replacements and operation of the water system on a safe and reliable basis. Again, I will propose that the peak season rate increase more than that, the base and use rates less than that.

The five year projection of the water operating fund is in the appendix. It shows a stable ending fund balance with a 4% increase in rates in the coming year, and two following years, then a 2% increase for three years. It forecasts another bond issue in 2018 for a subsequent round of major capital projects.

WASTEWATER FUNDS (pages 81-87)

We have invested great sums in replacing our wastewater plant and many of our 30+ lift stations. What is not currently known is how many of our sewer mains will need replacement. More work with our TV equipment will give us many answers.

At some point, we need to invest more in reducing our inflow and infiltration (I & I) into the system. Our sewer plant has two limitations. One is the amount of biodegradable material it can process; the other is the amount of hydraulic (liquid) that it can handle. In a sustained period of heavy rain, the amount of I & I can come close to overwhelming our plant, and in fact does overwhelm several of our lift stations.

It is important over time that we find the means and funding to reduce this. I & I comes from a variety of sources. Part of that is within City control, meaning the mains and manholes. However, it is most likely that a significant amount comes from laterals belonging to and connecting to the customer. We may need to find a program to both require improvements and assist with funding and/or construction. Our technology allows us to identify service connections that are generating excess inflow and infiltration. We could require replacement or repair. This can be quite expensive, particularly if requirements are imposed on one project at a time. However, the City could contract a number of these at one time, perhaps using pipe bursting technology or directional boring, and even finance the cost over a period of a few years. I would like to see such a program designed in the coming budget year, and implemented the following year.

The proposed budget assumes a 4% increase in user rates. **This is less than the 6% increase we predicted at the Council workshop on funding the Nelscott utility relocation.**

Sewer Capital Projects

Regatta Pump Station Upgrade	\$180,000
Telemetry for pump stations and main control	\$ 70,000
Master Plan Update Lake Sewer Project & Environmental Review	\$ 50,000
WW Schooner Creek Boring Design & Construction	\$350,000
Maryland Drive lift station upgrades	\$220,000
Wastewater Treatment Plant Operations Manual	\$ 20,000
Tree Farm for Bio-solids Application	\$400,000
ODOT Nelscott Utility Relocation and Replacement	\$241,348

The Regatta Pump Station Upgrade includes the design and construction of replacing two pumps, floats, generator and controls.

Telemetry is the pump station radio control system and data management system (DMS) for all of the wastewater pump stations. This is an annual budget item as we complete upgrades to all 30 pump stations. We have budgeted \$70,000 this year for the main control replacement of the system at the Wastewater Treatment Plant and two station upgrades.

Our Wastewater Master Plan includes a redundant force main under Schooner Creek to the Wastewater Treatment Plant.

We are experiencing capacity issues in our main line from the Nelscott lift station to the plant. This is a force main that carries most of the city's wastewater. Calculations show that the main should handle the peak flows, but it has not on several occasions. We believe there is an obstruction(s) in the main. Work is underway to remove some heavy crust that has built up over time. This may or may not eliminate the problem. (Contrary to published reports, we have not identified the crust as the certain cause). If it does not eliminate the problem, we could be in for some major expense in cleaning or replacing some sections of the main. We will keep Council informed.

The Maryland Pump Station on NE 26th is designed and ready to bid. The \$220,000 project includes construction of a 200 gallon per minute submersible pump station with new increased capacity wet-well and generator.

The ODOT Nelscott Utility Relocation and Replacement project (\$241,348) includes construction of 834 feet of 36" pipe, 43 feet of 18 inch pipe, 38 feet of 12 inch pipe, 167 feet of 8 inch pipe, and 120 linear feet of 6 inch pipe, 198 feet 24 inch, 205 feet of 18" solid weld pipe, and 10 manholes.

The budget includes \$50,000 as a next step to installing a pressure backbone sewer around the lake. This should fund the required update of our Wastewater Master Plan, and an environmental review of the construction. Part of the funding for this comes from the \$20,000 received from BiMart. After completing these steps, we should be eligible for low interest financing and hopefully a grant. The estimated cost of the backbone is around \$5 million.

We continue to allocate the same \$400,000 annually for the purchase of land for the application of our bio-solids. So far we have been able to find private land close enough to avoid hauling to a landfill. There is no guarantee that can continue. For this reason we continue to look for suitable land within a reasonable haul distance. Ideally that would be forest land, but most forest land has grades too steep for the DEQ review.

A five year projection of the wastewater operating fund is in the appendix. It shows a stable fund balance, though this comes with three successive years of a 6% increase in user charges. We will look for ways to reduce those increases, but that would mean less infrastructure replacement and upgrade.

TAX LEVY & BOND PAYMENTS (page 88-95)

The property tax levy calculations are on page 88, and a schedule of all outstanding bond debt along with all annual payments on page 89. Also see B-1 of the appendix. While most of the bonds are "general obligation," only a portion of the sewer bonds are paid for by a property tax.

CONCLUSION

With few exceptions, Lincoln City is solid both financially and in our ability to deliver services. We have a very aggressive infrastructure replacement program, and except for streets we are not delaying replacements for another generation to address. Our overall debt We can continue on the path of stability that is absent in so many local governments.

For at least five years I have made it quite clear that we are headed toward having insufficient funding to maintain our streets, yet alone improve them. Add in needed drainage and ADA improvements and the picture looks worse. Very soon we need to make an important decision on the future of this infrastructure. Today the residents and property owners pay almost nothing to maintain or improve our streets, sidewalks and drainage improvements. It has been nice letting the visitors shoulder the load thus far, but that time has nearly ended. Asking them to pay more is not a legal option.

This year I made an extra effort to solicit suggestions from the community on budget issues; I received one comment. I must assume from this that overall our service delivery is acceptable.

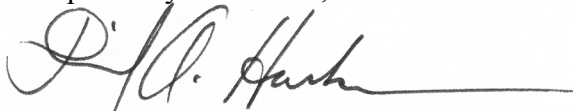
This budget contains more changes and important issues than recent years. I have identified those issues in this message. It is my hope that the Committee and Council focus a little more on those, perhaps a little less on the lesser detail.

This community is being served by talented and dedicated employees in every department. We constantly see improvements in the efficiency and effectiveness in our delivery of all services to the community. In recent years we have been through a development boom and a deep prolonged recession. During these turbulent times, we have maintained a record investment in infrastructure and continued or improved our services. We must thank all of the employees for their dedication and caring, and in particular for making this budget workable.

Special thanks goes to Debbie Mammone, Finance Director and Ron Tierney, our part-time Financial Planner. Their talent, knowledge and dedication made the budget preparation possible. I also wish to thank the many other employees who participated in the budget process, particularly the department heads. They did not make unreasonable requests, and for the most part I added to their budgets rather than subtractions!

I look forward to the Committee and the Council making this budget into theirs.

Respectfully Submitted,



David A. Hawker, City Manager/Budget Officer

CITY OF LINCOLN CITY
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**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
BUDGET SUMMARY BY TYPE**

Thursday, June 26, 2014

DEPARTMENT/FUND	PROPERTY TAXES	OTHER TAXES	FEES AND CHARGES	OTHER RESOURCES	BOND SALES	TOTAL TRANSFERS	BEGIN. FUND BALANCE	TOTAL RESOURCES
GENERAL FUND	5,546,104	1,796,190	751,842	2,118,198	0	465,618	2,776,561	13,454,513
LINCOLN SQ OPERATIONS	0	0	0	251,750	0	162,519	13,152	427,421
FACILITIES CAPITAL FUND	0	520,709	0	400	0	0	98,095	619,204
PUBLIC SAFETY - DISPATCH	0	0	20,258	39,314	0	810,000	51,278	920,850
VILLAGES AT CASCADE HEAD	0	0	0	0	0	115,000	58,194	173,194
INTERNAL SERVICE FUND	0	0	891,367	0	0	0	55,103	946,470
PUBLIC INFORMATION ACCESS	0	0	0	12,050	0	21,000	10,484	43,534
AGATE BEACH CLOSURE FUND	0	0	0	0	0	0	731,074	731,074
% FOR ART	0	0	0	5,025	0	10,000	4,723	19,748
AFFORDABLE HOUSING	0	0	0	12,100	0	0	300,865	312,965
VISITOR & CONVENTION BUREAU	0	1,588,185	58,000	28,750	0	0	564,036	2,238,971
PARKS MAINTENANCE FUND	0	849,122	0	10,650	0	50,000	547,744	1,457,516
PARKS SDC IMP	0	0	28,560	651,400	0	0	209,202	889,162
OPEN SPACE MAINTENANCE	0	0	0	15,100	0	20,000	19,616	54,716
UNBONDED ASSESSMENT FUND	0	0	0	2,000	0	83,441	434,390	519,831
STREET OPERATIONS	0	1,041,418	3,500	456,285	0	10,000	528,970	2,040,173
STREET CAPITAL FUND	0	0	0	252,900	0	300,000	762,014	1,314,914
TRANSPORTATION DEVELOP FUND	0	0	9,025	1,500	0	0	275,395	285,920
N HWY 101 IMPROVEMENT PROGRAM	0	0	0	400	0	0	114,870	115,270
INTERSECTION IMPROVEMENT	0	0	0	600	0	0	129,721	130,321
STORM DRAINAGE DEVELOP FUND	0	0	600	400	0	0	82,742	83,742
WATER UTILITY OPERATION	0	0	3,345,500	500	0	0	554,072	3,900,072
WATER CAPITAL	0	0	50,100	350	0	100,000	116,082	266,532
WATER CONSTRUCTION FUND	0	0	0	363,778	0	0	3,347,197	3,710,975
SEWER UTILITY OPERATIONS	0	0	2,884,000	57,700	0	0	510,255	3,451,955
SEWER CAPITAL	0	0	84,000	31,000	0	423,250	1,855,404	2,393,654
SEWER BONDS	1,214,400	55,000	0	2,700	0	200,000	258,296	1,730,396
WATER BONDS	0	0	0	500	0	974,000	17,371	991,871
TOTAL	6,760,504	5,850,624	8,126,752	4,315,350	0	3,744,828	14,426,906	43,224,964

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
BUDGET SUMMARY BY TYPE**

Thursday, June 26, 2014

DEPARTMENT/FUND	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFER	CONTINGENC IES	UNAPP FUND BALANCE	TOTAL
CITY COUNCIL	0	32,274	0	0	0	0	0	32,274
CITY ADMINISTRATION	481,300	132,412	1,500	0	0	0	0	615,212
FINANCE	608,222	221,950	2,000	0	0	0	0	832,172
LIBRARY	671,584	205,236	16,000	0	0	0	0	892,820
MUNICIPAL COURT	56,310	19,837	0	0	0	0	0	76,147
CITY ATTORNEY	160,559	42,440	0	0	0	0	0	202,999
PLANNING	381,484	90,649	8,500	0	0	0	0	480,633
BUILDING INSPECTION	90,036	127,937	0	0	0	0	0	217,973
POLICE	3,314,871	529,168	107,940	0	0	0	0	3,951,979
RECREATION DEPT	769,525	357,545	52,245	0	0	0	0	1,179,315
GENERAL FUND NON-DEPARTMENTAL	46,992	280,127	135,000	0	1,176,000	1,600,000	1,734,870	4,972,989
LINCOLN SQ OPERATIONS	178,146	227,635	3,600	0	0	18,040	0	427,421
FACILITIES CAPITAL FUND	0	0	619,204	0	0	0	0	619,204
PUBLIC SAFETY - DISPATCH	761,553	101,172	12,000	0	0	46,125	0	920,850
VILLAGES AT CASCADE HEAD	0	47,000	126,194	0	0	0	0	173,194
INTERNAL SERVICE FUND	550,414	321,703	49,250	0	0	25,103	0	946,470
PUBLIC INFORMATION ACCESS	7,196	28,660	5,000	0	0	2,678	0	43,534
AGATE BEACH CLOSURE FUND	0	40,000	0	0	0	0	691,074	731,074
% FOR ART	0	1,000	18,748	0	0	0	0	19,748
AFFORDABLE HOUSING	0	43,661	269,304	0	0	0	0	312,965
VISITOR & CONVENTION BUREAU	632,360	1,025,297	64,750	0	72,588	443,976	0	2,238,971
PARKS MAINTENANCE FUND	538,396	341,173	65,000	0	19,919	493,028	0	1,457,516
PARKS SDC IMP	0	0	889,162	0	0	0	0	889,162
OPEN SPACE MAINTENANCE	8,989	17,000	4,000	0	0	24,727	0	54,716
UNBONDED ASSESSMENT FUND	0	0	519,831	0	0	0	0	519,831
STREET OPERATIONS	662,312	489,313	159,500	0	285,550	443,498	0	2,040,173
STREET CAPITAL FUND	0	623,321	691,593	0	0	0	0	1,314,914
TRANSPORTATION DEVELOP FUND	0	0	285,920	0	0	0	0	285,920
N HWY 101 IMPROVEMENT PROGRAM	0	0	115,270	0	0	0	0	115,270
INTERSECTION IMPROVEMENT	0	0	130,321	0	0	0	0	130,321
STORM DRAINAGE DEVELOP FUND	0	0	83,742	0	0	0	0	83,742
WATER UTILITY OPERATION	1,269,098	722,082	35,800	0	1,339,391	533,701	0	3,900,072
WATER CAPITAL	0	0	216,532	0	50,000	0	0	266,532
WATER CONSTRUCTION FUND	0	0	2,361,585	250,000	0	1,099,390	0	3,710,975
SEWER UTILITY OPERATIONS	1,232,134	1,168,488	32,500	0	601,380	417,453	0	3,451,955
SEWER CAPITAL	0	0	1,914,434	279,220	200,000	0	0	2,393,654

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
BUDGET SUMMARY BY TYPE**

Thursday, June 26, 2014

DEPARTMENT/FUND	PERSONAL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFER	CONTINGENCIES	UNAPP FUND BALANCE	TOTAL
SEWER BONDS	0	0	0	1,730,396	0	0	0	1,730,396
WATER BONDS	0	0	0	991,871	0	0	0	991,871
TOTAL	12,421,481	7,237,080	8,996,425	3,251,487	3,744,828	5,147,719	2,425,944	43,224,964

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
TAX LEVY CALCULATIONS**

Thursday, June 26, 2014

	TOTAL	GENERAL FUND	SEWER BOND FUND
TOTAL BUDGET REQUIREMENT	\$15,184,909	\$13,454,513	\$1,730,396
Less: Budget Resources Except Taxes to be Levied	8,424,405	7,908,409	515,996
Taxes Necessary to Balance the Budget	\$6,760,504	\$5,546,104	\$1,214,400
Add Taxes Estimated not to be Received	587,870	482,270	105,600
Necessary Taxes	\$7,348,374	\$6,028,374	\$1,320,000
Permanent Tax Rate		\$4.0996	

PROPERTY TAX PROJECTION:		
Assessed Value 2013-2014	\$1,269,336,070	\$1,269,336,070
Less: 20% Urban Renewal Assessed Value (\$209,335,185)	41,867,037	0
Add: 85% Estd Assessed Value - Roads End (\$251,972,410)	214,176,549	214,176,549
Net Assessed Value	1,441,645,582	1,483,512,619
Estimated Net Increase in Assessed Value	2.00%	2.00%
Estimated Assessed Value for FY2013-2014	\$1,470,478,493	\$1,513,182,871
Permanent Tax Rate - General Fund	\$4.0996	
Est. Tax Rate - Bonded Indebtedness		\$0.87233
Necessary Taxes	\$6,028,374	\$1,320,000
Less Amount not to be Collected - 8.0%	(\$482,270)	(\$105,600)
Estimated Taxes to be Collected	\$5,546,104	\$1,214,400

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
GENERAL FUND SUMMARY**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY2014-15
RESOURCES							
5,310,903	5,557,580	6,319,457	TAXES	6,372,731	7,343,294	7,343,294	7,343,294
1,165,075	1,113,412	1,181,561	FEES, LICENSES, PERMITS	1,230,775	1,264,942	1,264,942	1,264,942
439,374	500,142	495,256	INTER-GOVERNMENTAL	493,655	484,600	484,600	484,600
187,991	176,734	174,550	FINES & FORFEITURES	176,998	185,650	185,650	185,650
924,081	975,820	934,962	MISCELLANEOUS REVENUE	1,002,432	933,848	933,848	933,848
963,923	438,579	758,737	TRANSFERS IN	569,604	465,618	465,618	465,618
2,811,450	3,469,540	1,912,509	BEGINNING FUND BALANCE	2,180,239	2,776,561	2,776,561	2,776,561
11,802,797	12,231,806	11,777,032	TOTAL RESOURCES	12,026,434	13,454,513	13,454,513	13,454,513
EXPENDITURES							
44,778	33,739	28,497	CITY COUNCIL	22,144	32,274	32,274	32,274
469,672	484,576	519,887	CITY ADMINISTRATION	488,924	622,818	615,212	615,212
700,926	710,326	789,747	FINANCE	773,060	847,100	832,172	832,172
801,710	801,247	872,536	LIBRARY	841,468	892,820	892,820	892,820
58,105	69,862	72,082	MUNICIPAL COURT	70,640	76,147	76,147	76,147
162,025	183,459	214,381	CITY ATTORNEY	205,199	202,999	202,999	202,999
424,237	437,302	468,913	PLANNING	459,632	480,633	480,633	480,633
229,231	178,319	225,343	BUILDING INSPECTION	192,112	217,973	217,973	217,973
3,419,852	3,630,871	3,984,548	POLICE	3,793,243	3,951,979	3,951,979	3,951,979
1,032,730	1,060,102	1,166,520	RECREATION DEPT	1,052,711	1,179,315	1,179,315	1,179,315
267,839	1,706,003	325,432	GENERAL FUND NON-DEPARTMEN	290,740	462,119	462,119	462,119
722,152	755,760	985,000	TRANSFERS OUT	985,000	1,126,000	1,176,000	1,176,000
8,333,257	10,051,567	9,652,886	TOTAL EXPENDITURES	9,174,873	10,092,177	10,119,643	10,119,643
ENDING FUND BALANCE							
0	0	346,604	CONTINGENCY - R.E.	0	0	0	0
0	0	1,527,500	CONTINGENCY	75,000	1,600,000	1,600,000	1,600,000
3,469,540	2,180,239	250,042	UNAPPROPRIATED FUND BALANCE	2,776,561	1,762,336	1,734,870	1,734,870
3,469,540	2,180,239	2,124,146	TOTAL ENDING FUND BALANCE	2,851,561	3,362,336	3,334,870	3,334,870
658,090	-1,289,300	211,637	<i>Excess of Resources over Expenditures</i>	671,322	585,775	558,309	558,309

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-000-RESOURCES**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TAXES							
3,846,324	3,973,810	4,677,921	4101010	4,659,291	5,546,104	5,546,104	5,546,104
216,123	241,810	240,000	4101020	262,028	280,000	280,000	280,000
157,255	184,962	187,922	4105010	187,922	192,296	192,296	192,296
12,328	16,936	42,000	4105014	55,000	50,000	50,000	50,000
211,067	225,078	233,413	4105015	240,381	260,356	260,356	260,356
612,094	652,382	676,901	4105020	697,109	755,038	755,038	755,038
253,058	253,020	260,000	4111010	270,000	258,500	258,500	258,500
2,654	9,581	1,300	4111050	1,000	1,000	1,000	1,000
5,310,903	5,557,580	6,319,457		6,372,731	7,343,294	7,343,294	7,343,294
TOTAL TAXES							
FEES, LICENSES, PERMITS							
170,886	156,755	159,967	4201001	164,947	165,000	165,000	165,000
513,133	509,990	546,984	4201002	555,000	561,650	561,650	561,650
45,756	38,377	37,154	4201003	35,151	34,000	34,000	34,000
68,370	69,041	74,307	4201004	71,384	73,000	73,000	73,000
117,088	123,416	126,941	4201005	135,000	138,000	138,000	138,000
5,505	5,116	6,708	4201006	6,200	7,000	7,000	7,000
229	0	300	4201007	23	0	0	0
75,749	52,410	75,000	4202001	60,000	80,000	80,000	80,000
11,331	9,836	12,000	4202002	11,700	12,000	12,000	12,000
1,393	1,173	2,000	4202003	1,560	1,500	1,500	1,500
540	800	750	4202005	640	950	950	950
18,490	15,713	15,000	4202008	17,000	15,000	15,000	15,000
0	0	0	4202009	0	0	0	0
140	270	200	4202010	300	200	200	200
62,463	36,993	40,000	4202020	44,000	45,000	45,000	45,000
4,500	4,600	5,000	4202024	3,300	4,800	4,800	4,800
0	0	500	4202030	10,000	10,000	10,000	10,000
3,450	1,500	2,000	4202031	1,750	2,000	2,000	2,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-000-RESOURCES**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
500	750	1,000	4202032 VARIANCES	0	1,500	1,500	1,500
750	0	1,000	4202033 ZONING CHANGES	4,000	4,000	4,000	4,000
1,375	1,875	2,000	4202034 CONDITIONAL USE PERMIT	500	3,000	3,000	3,000
0	78	500	4202035 ANNEXATION FILING FEE	3,100	1,000	1,000	1,000
2,800	3,275	3,100	4202038 SIGN PERMITS	3,500	3,500	3,500	3,500
0	3,600	4,000	4202042 PLANNING REVIEW & INSPECTIONS	6,500	5,000	5,000	5,000
0	500	1,000	4202044 FLOOD PLAIN DEVELOPMENT REVI	500	1,000	1,000	1,000
150	800	500	4202090 APPEALS	0	300	300	300
3,785	3,185	3,200	4208001 LIQUOR LICENSE	3,701	3,849	3,849	3,849
18,625	19,465	20,500	4208100 BURGLAR ALARM PERMITS	21,565	22,643	22,643	22,643
27,791	34,487	37,000	4208201 VACATION RENTAL PERMIT	53,838	54,000	54,000	54,000
6,953	16,528	0	4208202 VACATION RENTAL USE APPLICATI	13,366	13,000	13,000	13,000
0	0	0	4208203 VACATION RENTAL PERMIT	0	0	0	0
950	700	750	4208301 HOME OCCUPATION PERMIT APPLI	1,300	1,000	1,000	1,000
1,950	1,455	1,700	4208801 TAXICAB DRIVER'S PERMITS	750	800	800	800
425	725	500	4208802 TAXICAB VEHICLE CERTIFICATES	200	250	250	250
1,165,075	1,113,412	1,181,561	TOTAL FEES, LICENSES, PERMITS	1,230,775	1,264,942	1,264,942	1,264,942
INTER-GOVERNMENTAL							
0	0	0	4301800 FEDERAL GRANTS	0	0	0	0
11,624	11,312	11,649	4302001 CIGARETTE TAX ALLOCATION	9,175	10,250	10,250	10,250
101,522	106,098	126,462	4302002 LIQUOR REVENUE ALLOCATION	111,000	116,850	116,850	116,850
103,668	138,293	115,095	4302003 STATE REVENUE SHARING	115,000	117,300	117,300	117,300
0	617	0	4302080 OTHER STATE ALLOCATION	0	0	0	0
4,000	11,600	8,000	4302100 COMMUNITY DEVELOPMENT GRAN	7,200	7,200	7,200	7,200
24,797	7,269	5,000	4302121 POLICE GRANTS AND OT REIMBURS	16,512	13,000	13,000	13,000
2,000	1,000	0	4302130 LIBRARY GRANTS	12,817	10,000	10,000	10,000
189,264	221,452	229,050	4303130 LIBRARY SERVICE DISTRICT	219,451	210,000	210,000	210,000
2,500	2,500	0	4303140 LINCOLN COUNTY	0	0	0	0
0	0	0	4304301 OTHER LOCAL GOVERNMENT	2,500	0	0	0
439,374	500,142	495,256	TOTAL INTER-GOVERNMENTAL	493,655	484,600	484,600	484,600

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-000-RESOURCES**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
FINES & FORFEITURES							
142,154	143,552	140,000	4501001	FINES & FORFEITURES	136,328	145,000	145,000
7,954	6,600	6,300	4501003	COURT COSTS	7,400	7,500	7,500
0	150	200	4501004	PARKING FINES	600	500	500
19,709	16,149	15,000	4501118	COLLECTION FEES RECEIVED	13,700	15,000	15,000
-22,476	-22,884	-20,000	4501120	COLLECTION AGENCY FEES	-18,175	-20,000	-20,000
35,540	26,308	28,000	4501121	STATE COURT COLLECTIONS	30,000	30,000	30,000
361	1,181	500	4501301	RESTITUTION	0	0	0
910	0	0	4506001	JAIL ASSESSMENT (COUNTY)	0	0	0
1,879	3,923	2,750	4550001	LIBRARY FINES	5,500	4,500	4,500
331	475	300	4560001	INVESTIGATION FEE	145	150	150
1,630	1,280	1,500	4560002	CODE ENFORCEMENT FINES	1,500	3,000	3,000
187,991	176,734	174,550		TOTAL FINES & FORFEITURES	176,998	185,650	185,650
MISCELLANEOUS REVENUE							
4,570	4,900	2,500	4601009	POLICE IMPOUNDMENT FEE	4,900	4,000	4,000
5,983	6,306	4,500	4601010	POLICE REPORT FEE	5,400	5,000	5,000
303,165	322,921	325,000	4601013	COMMUNITY CENTER REVENUE	340,000	350,000	350,000
4,869	5,268	5,500	4601015	MULTIPURPOSE BUILDING USE FEE	8,000	8,500	8,500
253,396	254,050	254,000	4601020	SILETZ TRIBE	255,983	255,000	255,000
1,269	213	500	4601021	CUSTOMER ACCT - COMM CENTER	200	250	250
51,726	53,409	54,000	4601050	LAND LEASES	56,300	56,300	56,300
17,923	15,614	3,000	4601905	RECORDING FEES	14,500	2,000	2,000
180	-38	0	4601909	CASH OVER/SHORT	50	0	0
6,066	7,133	6,000	4601910	OTHER REVENUE	4,760	6,000	6,000
1,527	3,469	3,500	4601911	CONVENIENCE FEE	4,500	3,000	3,000
0	230	0	4601912	D.A.R.E. REVENUE	0	0	0
0	0	0	4601915	ENERGY TRUST REBATES	8,434	0	0
18,751	19,075	18,000	4610001	INTEREST ALLOCATED	16,000	17,000	17,000
550	527	500	4610002	INTEREST DIRECT	700	600	600
46,456	52,595	56,000	4640001	SPECIAL RECREATION PROGRAMS	49,000	51,500	51,500

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-000-RESOURCES**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
48,933	48,856	52,000	4640201 AFTER SCHOOL PROGRAM	43,800	49,000	49,000	49,000
0	2,533	0	4640901 OTHER GRANTS	0	0	0	0
4,914	8,982	5,000	4650005 SALE OF EQUIPMENT	5,000	5,000	5,000	5,000
0	0	0	4650006 SALE OF LAND	4,894	0	0	0
1	1	0	4660001 LIBRARY USER FEES	0	0	0	0
4,507	5,581	3,500	4660002 LIBRARY PRINTING	5,300	5,300	5,300	5,300
721	489	500	4660011 MATL. REPLACE FEE -LOST BOOKS	400	400	400	400
62	80	100	4660101 REPLACEMENT-LOST LIBRARY CAR	120	100	100	100
-36	-16	0	4661909 CASH OVER/SHORT LIBRARY	0	0	0	0
2,285	10,588	0	4690010 INSURANCE CLAIMS/REFUNDS	34,417	0	0	0
2,358	0	0	4690015 CIS WELLNES INCENTIVE PROGRA	609	0	0	0
29,272	44,627	29,311	4690020 CIS PROPERTY INSURANCE CREDIT	27,614	0	0	0
9,487	123	0	4690025 CIS SAFETY GRANT	0	0	0	0
105,148	108,302	111,551	4699830 REIMBURSEMENT FROM URBAN RE	111,551	114,898	114,898	114,898
924,081	975,820	934,962	TOTAL MISCELLANEOUS REVENUE	1,002,432	933,848	933,848	933,848
TRANSFERS IN							
18,229	18,776	19,339	4701265 ADMIN TRF PARKS FUND	19,339	19,919	19,919	19,919
538,119	0	7,000	4701601 TRANSFER FROM CLOSED FUNDS	0	0	0	0
30,356	31,267	32,205	4701822 ADMIN TRF VCB FUND	32,205	33,500	33,500	33,500
55,890	57,567	59,294	4702220 ADMIN TRF STREET FUND	59,294	61,073	61,073	61,073
185,291	190,850	196,576	4702770 ADMIN TRF WATER FUND	196,576	202,473	202,473	202,473
136,038	140,119	144,323	4702780 ADMIN TRF SEWER FUND	144,323	148,653	148,653	148,653
0	0	300,000	4702790 TRANSFER FROM AFFORDABLE HO	117,867	0	0	0
963,923	438,579	758,737	TOTAL TRANSFERS IN	569,604	465,618	465,618	465,618
BEGINNING FUND BALANCE							
2,811,450	3,469,540	1,912,509	4890010 BEGINNING BALANCE	2,180,239	2,776,561	2,776,561	2,776,561
2,811,450	3,469,540	1,912,509	TOTAL BEGINNING FUND BALANCE	2,180,239	2,776,561	2,776,561	2,776,561
11,802,797	12,231,806	11,777,032	TOTAL RESOURCES	12,026,434	13,454,513	13,454,513	13,454,513

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-011-CITY COUNCIL**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CITY COUNCIL							
MATERIALS & SERVICES							
25,795	16,500	1,000	6201119	0	0	0	0
8,332	9,248	9,522	6202110	9,522	9,874	9,874	9,874
0	121	1,000	6205003	1,000	1,200	1,200	1,200
2,416	585	5,000	6206002	3,000	5,000	5,000	5,000
4,227	3,684	1,750	6206003	4,300	4,500	4,500	4,500
969	1,176	1,100	6206004	1,000	1,200	1,200	1,200
118	620	625	6206005	622	700	700	700
0	0	5,800	6209001	0	6,500	6,500	6,500
0	0	0	6209090	0	0	0	0
2,921	1,805	2,700	6229001	2,700	3,300	3,300	3,300
44,778	33,739	28,497	TOTAL MATERIALS & SERVICES		22,144	32,274	32,274
CAPITAL OUTLAY							
0	0	0	6320201	0	0	0	0
0	0	0	TOTAL CAPITAL OUTLAY		0	0	0
44,778	33,739	28,497	TOTAL EXPENDITURES		22,144	32,274	32,274

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-021-CITY ADMINISTRATION**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CITY ADMINISTRATION							
PERSONAL SERVICES							
265,589	270,638	278,140	6101100	REGULAR FULL TIME SALARY	272,389	285,038	285,038
38,295	35,874	42,050	6102001	PART TIME & SEASONAL SALARY	40,546	55,371	55,371
392	128	0	6103012	OVERTIME	141	5,500	5,500
23,324	23,564	24,494	6105011	FICA/MEDICARE	23,959	26,462	26,462
743	1,184	1,553	6105012	WORKMEN'S COMP	1,206	1,356	1,356
40,970	38,137	41,778	6106011	MEDICAL & DENTAL INSURANCE	35,525	45,077	45,077
380	378	378	6106012	LIFE INSURANCE	385	449	449
1,053	1,205	1,469	6106013	LONG-TERM DISABILITY INS.	1,309	1,692	1,692
44,901	43,526	60,248	6106014	RETIREMENT	47,289	50,206	50,206
9,674	9,887	10,000	6106015	DEFERRED COMPENSATION	9,737	10,149	10,149
425,319	424,522	460,110		TOTAL PERSONAL SERVICES	432,486	481,300	481,300
MATERIALS & SERVICES							
8,470	15,380	9,550	6201119	CONTRACTED SERVICES	8,500	17,850	17,850
1,052	1,199	1,431	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,313	2,551	2,551
145	2,490	1,000	6202101	COMPUTER SOFTWARE, UPGRADES,	1,000	17,686	4,500
0	0	0	6202102	COMPUTER SOFTWARE MAINTENA	0	0	5,580
16,664	18,798	21,425	6202110	INFORMATION TECHNOLOGY SUPP	21,425	29,621	29,621
2,241	2,423	2,250	6203020	TELEPHONE	2,000	2,500	2,500
3,775	2,540	6,000	6206002	TRAINING	4,200	6,400	6,400
804	975	700	6206003	MEETINGS	700	700	700
458	498	700	6206004	RECRUITMENT/RELOCATION	700	45,500	45,500
1,524	1,825	2,680	6206005	MEMBERSHIP AND DUES	3,500	4,210	4,210
273	314	500	6206006	BOOKS AND PERIODICALS	200	400	400
59	36	100	6209001	POSTAGE, SHIPPING, METER LEASE	0	0	0
3,856	4,200	6,741	6211020	MAINTENANCE/LEASE-OFFICE EQUI	6,600	7,300	7,300
5,033	6,066	4,700	6229001	OTHER SUPPLIES	4,700	5,300	5,300
44,354	56,744	57,777		TOTAL MATERIALS & SERVICES	54,838	140,018	132,412

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-021-CITY ADMINISTRATION**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CAPITAL OUTLAY							
0	3,310	2,000	6320001	OFFICE EQUIPMENT	1,600	1,500	1,500
0	3,310	2,000		TOTAL CAPITAL OUTLAY	1,600	1,500	1,500
469,672	484,576	519,887		TOTAL EXPENDITURES	488,924	622,818	615,212

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-031-FINANCE**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
FINANCE							
PERSONAL SERVICES							
346,185	356,448	370,313	6101100	REGULAR FULL TIME SALARY	366,385	380,934	380,934
20,900	19,298	24,058	6102001	PART TIME & SEASONAL SALARY	22,198	24,364	24,364
215	85	500	6103012	OVERTIME	354	500	500
26,146	26,923	30,208	6105011	FICA/MEDICARE	27,765	31,045	31,045
1,009	1,485	1,935	6105012	WORKMEN'S COMP	1,564	1,617	1,617
102,080	103,571	110,672	6106011	MEDICAL & DENTAL INSURANCE	103,178	108,886	108,886
562	559	559	6106012	LIFE INSURANCE	559	559	559
1,405	1,645	1,812	6106013	LONG-TERM DISABILITY INS.	1,809	2,012	2,012
52,350	54,006	72,469	6106014	RETIREMENT	56,118	58,305	58,305
550,852	564,019	612,526		TOTAL PERSONAL SERVICES	579,930	608,222	608,222
MATERIALS & SERVICES							
24,354	11,160	42,500	6201119	CONTRACTED SERVICES	1,000	500	500
48,404	40,656	41,850	6201151	AUDITING	41,850	43,524	43,524
1,052	1,199	1,431	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,313	1,403	1,403
0	16,936	0	6201171	TRANSIENT ROOM TAX REVIEWS	55,000	50,000	50,000
-594	1,175	3,000	6202101	COMPUTER SOFTWARE, UPGRADES,	500	23,200	20,500
20,288	17,836	25,100	6202102	COMPUTER SOFTWARE MAINTENA	20,000	46,296	34,068
28,329	34,074	38,090	6202110	INFORMATION TECHNOLOGY SUPP	38,090	44,430	44,430
571	377	450	6203020	TELEPHONE	375	450	450
1,367	3,669	4,000	6204010	MERCHANT FEES	6,000	6,500	6,500
0	645	500	6205001	LEGAL NOTICES	650	650	650
4,082	7,104	6,000	6206002	TRAINING	6,000	6,000	6,000
148	333	300	6206003	MEETINGS	350	350	350
249	93	350	6206004	RECRUITMENT/RELOCATION	0	0	0
1,057	1,839	2,150	6206005	MEMBERSHIP AND DUES	2,150	2,225	2,225
556	688	500	6206006	BOOKS AND PERIODICALS	600	600	600
2,154	717	1,000	6211020	MAINTENANCE/LEASE-OFFICE EQUI	700	750	750

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-031-FINANCE**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
13,828	7,805	9,000	6229001 OTHER SUPPLIES	15,000	10,000	10,000	10,000
145,842	146,307	176,221	TOTAL MATERIALS & SERVICES	189,578	236,878	221,950	221,950
			CAPITAL OUTLAY				
0	0	0	6320001 OFFICE EQUIPMENT	1,423	0	0	0
4,232	0	1,000	6320201 OTHER EQUIPMENT	0	2,000	2,000	2,000
0	0	0	6320501 OFFICE FURNISHINGS	2,129	0	0	0
4,232	0	1,000	TOTAL CAPITAL OUTLAY	3,552	2,000	2,000	2,000
700,926	710,326	789,747	TOTAL EXPENDITURES	773,060	847,100	832,172	832,172

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-035-LIBRARY**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
LIBRARY								
PERSONAL SERVICES								
295,445	305,308	322,824	6101100	REGULAR FULL TIME SALARY	320,228	335,957	335,957	335,957
131,937	133,827	116,583	6102001	PART TIME & SEASONAL SALARY	124,572	116,508	116,508	116,508
1,794	958	2,500	6103012	OVERTIME	978	2,500	2,500	2,500
31,534	32,595	33,806	6105011	FICA/MEDICARE	32,948	34,804	34,804	34,804
1,386	1,795	2,161	6105012	WORKMEN'S COMP	1,936	1,813	1,813	1,813
100,081	96,900	102,711	6106011	MEDICAL & DENTAL INSURANCE	99,817	114,942	114,942	114,942
873	872	896	6106012	LIFE INSURANCE	872	896	896	896
1,469	1,882	1,982	6106013	LONG-TERM DISABILITY INS.	1,813	2,204	2,204	2,204
57,542	53,775	78,814	6106014	RETIREMENT	59,204	61,960	61,960	61,960
622,063	627,912	662,277		TOTAL PERSONAL SERVICES	642,368	671,584	671,584	671,584
MATERIALS & SERVICES								
41,531	54,184	65,800	6201101	LIBRARY BOOKS	65,800	71,800	71,800	71,800
51,609	26,437	27,200	6201119	CONTRACTED SERVICES	37,622	26,600	26,600	26,600
1,052	1,199	1,431	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,313	638	638	638
2,978	1,374	2,000	6201201	REFERENCE BOOKS	2,000	2,000	2,000	2,000
7,545	7,992	12,500	6201205	E-BOOKS/DATABASES	10,500	12,900	12,900	12,900
577	3,936	2,250	6202101	COMPUTER SOFTWARE, UPGRADES,	2,250	8,750	8,750	8,750
21,247	26,037	23,806	6202110	INFORMATION TECHNOLOGY SUPP	23,806	19,747	19,747	19,747
1,078	1,417	1,500	6203020	TELEPHONE	800	1,500	1,500	1,500
4,134	8,487	17,600	6203021	TELECOMMUNICATIONS	10,000	14,600	14,600	14,600
1,433	944	0	6203022	LIBRARY OPERATIONAL GRANTS	340	0	0	0
1,981	2,857	4,600	6206002	TRAINING	4,600	4,600	4,600	4,600
675	0	0	6206003	MEETINGS	0	0	0	0
5,636	1,562	2,000	6206004	RECRUITMENT/RELOCATION	3,500	2,500	2,500	2,500
315	820	1,150	6206005	MEMBERSHIP AND DUES	1,000	1,150	1,150	1,150
4,376	5,789	5,000	6206006	SUBSCRIPTIONS	4,200	5,000	5,000	5,000
10,035	3,935	5,540	6209090	OTHER SERVICES	5,540	4,700	4,700	4,700
78	0	0	6210001	BUILDING MAINTENANCE	0	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-035-LIBRARY**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
-45	2,356	9,300	6211020 MAINTENANCE/LEASE-OFFICE EQUI	810	500	500	500
8,673	13,044	12,000	6220001 STATIONERY SUPPLIES	12,000	13,000	13,000	13,000
415	354	430	6221001 GASOLINE, FUEL, OILS	350	450	450	450
1,656	2,796	4,152	6221013 VEHICLE REPAIR & OPERATION	626	2,701	2,701	2,701
4,432	7,816	2,000	6229001 OTHER SUPPLIES	12,043	12,100	12,100	12,100
171,409	173,336	200,259	TOTAL MATERIALS & SERVICES	199,100	205,236	205,236	205,236
CAPITAL OUTLAY							
0	0	0	6310001 AUTOMOBILES	0	12,500	12,500	12,500
0	0	10,000	6320001 OFFICE EQUIPMENT	0	3,500	3,500	3,500
1,778	0	0	6320501 OFFICE FURNISHINGS	0	0	0	0
6,460	0	0	6330201 BUILDING IMPROVEMENTS	0	0	0	0
8,238	0	10,000	TOTAL CAPITAL OUTLAY	0	16,000	16,000	16,000
801,710	801,247	872,536	TOTAL EXPENDITURES	841,468	892,820	892,820	892,820

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-036-MUNICIPAL COURT**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
MUNICIPAL COURT							
PERSONAL SERVICES							
0	0	0	6101100	REGULAR FULL TIME SALARY	21	0	0
37,425	41,616	43,910	6102001	PART TIME & SEASONAL SALARY	42,188	43,755	43,755
0	140	500	6103012	OVERTIME	0	500	500
2,814	3,139	3,206	6105011	FICA/MEDICARE	3,179	3,385	3,385
73	120	155	6105012	WORKMEN'S COMP	108	88	88
5,949	6,970	5,520	6106011	MEDICAL & DENTAL INSURANCE	4,345	4,632	4,632
72	69	63	6106012	LIFE INSURANCE	56	50	50
81	97	125	6106013	LONG-TERM DISABILITY INS.	194	144	144
1,439	3,447	4,642	6106014	RETIREMENT	3,488	3,756	3,756
47,852	55,598	58,121	TOTAL PERSONAL SERVICES		53,579	56,310	56,310
MATERIALS & SERVICES							
943	100	1,000	6201119	CONTRACTED SERVICES	5,500	2,000	2,000
1,174	1,500	1,600	6202101	COMPUTER SOFTWARE, UPGRADES,	2,450	7,600	7,600
4,166	4,639	4,761	6202110	INFORMATION TECHNOLOGY SUPP	4,761	4,937	4,937
1,044	631	2,000	6206002	TRAINING	1,200	1,500	1,500
0	175	0	6206003	MEETINGS	0	0	0
145	185	150	6206005	MEMBERSHIP AND DUES	150	150	150
0	21	150	6206006	BOOKS AND PERIODICALS	0	150	150
1,826	1,863	1,800	6211020	MAINTENANCE/LEASE-OFFICE EQUI	1,000	1,000	1,000
955	1,697	2,500	6229001	OTHER SUPPLIES	2,000	2,500	2,500
10,253	10,812	13,961	TOTAL MATERIALS & SERVICES		17,061	19,837	19,837
CAPITAL OUTLAY							
0	3,452	0	6320001	OFFICE EQUIPMENT	0	0	0
0	3,452	0	TOTAL CAPITAL OUTLAY		0	0	0
58,105	69,862	72,082	TOTAL EXPENDITURES		70,640	76,147	76,147

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-038-CITY ATTORNEY**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CITY ATTORNEY							
PERSONAL SERVICES							
0	35,021	89,334	6101100	REGULAR FULL TIME SALARY	91,543	94,457	94,457
0	0	9,170	6102001	PART TIME & SEASONAL SALARY	8,873	22,411	22,411
0	2,630	7,536	6105011	FICA/MEDICARE	7,517	8,941	8,941
0	118	483	6105012	WORKMEN'S COMP	283	261	261
0	2,362	10,498	6106011	MEDICAL & DENTAL INSURANCE	9,933	15,039	15,039
0	28	105	6106012	LIFE INSURANCE	103	131	131
0	122	453	6106013	LONG-TERM DISABILITY INS.	353	586	586
0	5,821	17,110	6106014	RETIREMENT	16,470	18,733	18,733
0	46,101	134,689	TOTAL PERSONAL SERVICES		135,075	160,559	160,559
MATERIALS & SERVICES							
0	5,161	0	6201119	MISC CONTRACTED SERVICES	0	0	0
155,981	125,902	60,000	6201152	LEGAL SERVICES	55,000	25,000	25,000
1,052	1,199	1,431	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,313	1,403	1,403
0	0	3,400	6201201	REFERENCE BOOKS/MATERIALS	2,800	4,500	4,500
0	0	4,761	6202110	INFORMATION TECHNOLOGY SUPP	4,761	4,937	4,937
0	0	600	6203020	TELEPHONE	600	600	600
0	0	0	6206002	TRAINING	0	2,000	2,000
0	0	4,500	6206005	MEMBERSHIP AND DUES	4,500	2,000	2,000
0	262	0	6206006	BOOKS AND PERIODICALS	350	0	0
4,993	4,834	3,000	6229001	OTHER SUPPLIES	800	2,000	2,000
162,025	137,358	77,692	TOTAL MATERIALS & SERVICES		70,124	42,440	42,440
CAPITAL OUTLAY							
0	0	2,000	6320501	OFFICE FURNISHINGS	0	0	0
0	0	2,000	TOTAL CAPITAL OUTLAY		0	0	0
162,025	183,459	214,381	TOTAL EXPENDITURES		205,199	202,999	202,999

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-041-PLANNING**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
PLANNING							
PERSONAL SERVICES							
242,842	245,337	249,245	6101100	REGULAR FULL TIME SALARY	252,617	255,041	255,041
0	0	0	6102001	PART TIME & SEASONAL SALARY	0	0	0
1,938	2,155	2,000	6103012	OVERTIME	1,173	2,000	2,000
17,980	18,189	19,220	6105011	FICA/MEDICARE	18,645	19,664	19,664
1,985	3,246	3,398	6105012	WORKMEN'S COMP	3,376	3,409	3,409
57,643	61,980	60,200	6106011	MEDICAL & DENTAL INSURANCE	64,356	62,681	62,681
340	332	319	6106012	LIFE INSURANCE	330	319	319
903	1,064	1,146	6106013	LONG-TERM DISABILITY INS.	1,039	1,266	1,266
34,701	35,138	46,975	6106014	RETIREMENT	36,725	37,104	37,104
358,330	367,441	382,503		TOTAL PERSONAL SERVICES	378,261	381,484	381,484
MATERIALS & SERVICES							
430	808	0	6201119	CONTRACTED SERVICES	0	0	0
20,751	18,017	21,699	6201153	GEOGRAPHICAL INFO SYS SUPPORT	19,910	20,858	20,858
800	0	5,000	6201159	OTHER CONSULTANTS	5,000	5,000	5,000
462	1,168	1,925	6202101	COMPUTER SOFTWARE, UPGRADES,	0	1,375	1,375
20,556	19,365	21,425	6202110	INFORMATION TECHNOLOGY SUPP	21,425	22,215	22,215
1,755	2,021	1,750	6203020	TELEPHONE	1,500	1,750	1,750
1,147	1,215	1,500	6204010	MERCHANT FEES	1,750	2,000	2,000
1,860	4,495	3,000	6205002	ADVERTISING & PROMOTION	2,500	3,000	3,000
1,491	1,757	3,250	6205003	PRINTING	3,000	4,000	4,000
0	0	1,500	6205011	CITIZEN'S INVOLVEMENT PROGRA	500	1,500	1,500
1,620	2,707	3,650	6206002	TRAINING	3,750	5,150	5,150
1,437	1,324	750	6206003	MEETINGS	500	750	750
249	721	500	6206004	RECRUITMENT/RELOCATION	0	500	500
1,043	951	1,700	6206005	MEMBERSHIP AND DUES	1,500	3,100	3,100
789	327	600	6206006	BOOKS AND PERIODICALS	250	500	500
4,150	7,630	8,340	6209001	POSTAGE, SHIPPING, METER LEASE	10,450	9,500	9,500
3,218	2,784	4,000	6211020	MAINTENANCE/LEASE-OFFICE EQUI	3,000	3,500	3,500

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-041-PLANNING**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
607	213	500	6221001 GASOLINE, FUEL, OILS	300	500	500	500
429	572	1,221	6221013 VEHICLE REPAIR & OPERATION	1,536	1,351	1,351	1,351
0	0	0	6225001 CODE ENFORCEMENT EXPENSE	0	0	0	0
3,113	2,766	4,100	6229001 OTHER SUPPLIES	4,500	4,100	4,100	4,100
65,907	68,840	86,410	TOTAL MATERIALS & SERVICES	81,371	90,649	90,649	90,649
CAPITAL OUTLAY							
0	0	0	6310101 OTHER VEHICLES	0	8,500	8,500	8,500
0	1,021	0	6320001 OFFICE EQUIPMENT	0	0	0	0
0	1,021	0	TOTAL CAPITAL OUTLAY	0	8,500	8,500	8,500
424,237	437,302	468,913	TOTAL EXPENDITURES	459,632	480,633	480,633	480,633

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-042-BUILDING INSPECTION**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
BUILDING INSPECTION							
PERSONAL SERVICES							
62,665	58,660	56,036	6101100	REGULAR FULL TIME SALARY	54,844	59,376	59,376
0	0	0	6102001	PART TIME & SEASONAL SALARY	0	0	0
212	203	500	6103012	OVERTIME	205	500	500
4,629	4,329	4,325	6105011	FICA/MEDICARE	4,034	4,580	4,580
164	212	277	6105012	WORKMEN'S COMP	243	238	238
15,731	15,525	15,732	6106011	MEDICAL & DENTAL INSURANCE	15,541	16,551	16,551
97	97	97	6106012	LIFE INSURANCE	97	97	97
237	227	263	6106013	LONG-TERM DISABILITY INS.	229	301	301
10,444	6,085	10,352	6106014	RETIREMENT	7,708	8,393	8,393
94,178	85,337	87,582	TOTAL PERSONAL SERVICES		82,901	90,036	90,036
MATERIALS & SERVICES							
119,433	79,784	117,500	6201119	CONTRACTED SERVICES	90,750	108,000	108,000
0	0	0	6201153	GEOGRAPHICAL INFO SYS SUPPORT	0	0	0
11,454	8,434	12,000	6202006	STATE SURCHARGE/PERMITS	11,700	12,000	12,000
4,166	4,461	4,761	6202110	INFORMATION TECHNOLOGY SUPP	4,761	4,937	4,937
0	0	250	6203020	TELEPHONE	0	0	0
0	220	750	6206002	TRAINING	750	500	500
0	83	0	6206004	RECRUITMENT/RELOCATION	0	0	0
0	0	500	6206005	MEMBERSHIP AND DUES	250	500	500
0	0	500	6206006	BOOKS AND PERIODICALS	0	500	500
0	0	1,000	6211020	MAINTENANCE/LEASE-OFFICE EQUI	500	1,000	1,000
0	0	500	6229001	OTHER SUPPLIES	500	500	500
135,053	92,982	137,761	TOTAL MATERIALS & SERVICES		109,211	127,937	127,937
229,231	178,319	225,343	TOTAL EXPENDITURES		192,112	217,973	217,973

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-051-POLICE**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
POLICE							
PERSONAL SERVICES							
1,743,557	1,820,950	1,926,776	6101100	REGULAR FULL TIME SALARY	1,883,514	1,983,771	1,983,771
0	837	0	6102001	PART TIME & SEASONAL SALARY	1,012	0	0
128,217	140,427	140,000	6103012	OVERTIME	157,830	154,200	154,200
140,633	147,539	159,714	6105011	FICA/MEDICARE	152,402	165,314	165,314
66,194	88,825	96,363	6105012	WORKMEN'S COMP	86,159	104,344	104,344
9,190	0	5,000	6105013	UNEMPLOYMENT RE-IMBURSEMEN	0	5,000	5,000
485,521	509,576	549,801	6106011	MEDICAL & DENTAL INSURANCE	493,736	545,128	545,128
2,208	2,225	2,270	6106012	LIFE INSURANCE	2,189	2,279	2,279
6,411	7,791	8,788	6106013	LONG-TERM DISABILITY INS.	8,486	9,779	9,779
278,267	289,076	403,268	6106014	RETIREMENT	311,588	319,658	319,658
12,705	6,896	7,500	6106015	DEFERRED COMPENSATION	7,038	7,398	7,398
14,065	18,605	16,000	6107011	PAID VACATION POLICE	18,000	18,000	18,000
2,886,968	3,032,748	3,315,480		TOTAL PERSONAL SERVICES	3,121,954	3,314,871	3,314,871
MATERIALS & SERVICES							
16,605	13,303	25,500	6201119	CONTRACTED SERVICES	18,500	15,000	15,000
8,886	5,106	6,000	6201152	LEGAL SERVICES	16,000	6,000	6,000
2,102	2,397	2,862	6201153	GEOGRAPHICAL INFO SYS SUPPORT	2,626	2,807	2,807
0	0	0	6201154	SERT	0	0	0
385	547	1,500	6202101	COMPUTER SOFTWARE, UPGRADES,	10,000	2,150	2,150
102,079	100,060	95,224	6202110	INFORMATION TECHNOLOGY SUPP	95,224	98,734	98,734
14,542	15,234	19,000	6203001	ELECTRIC POWER	16,000	16,280	16,280
1,631	1,651	1,800	6203010	NATURAL GAS	2,200	2,277	2,277
45,957	45,475	42,750	6203020	TELEPHONE	42,000	45,500	45,500
2,379	2,908	3,750	6205003	PRINTING	3,200	3,200	3,200
12,005	11,212	17,500	6206002	TRAINING	16,000	18,000	18,000
621	590	500	6206003	MEETINGS	500	500	500
4,790	8,084	5,000	6206004	RECRUITMENT/RELOCATION	5,000	5,300	5,300
1,577	1,146	3,000	6206005	MEMBERSHIP AND DUES	1,700	1,500	1,500

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-051-POLICE**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
964	196	500	6206006	1,500	1,000	1,000	1,000	
1,521	219	1,000	6206007	1,500	2,040	2,040	2,040	
3,231	4,091	5,500	6209001	4,500	4,500	4,500	4,500	
52,449	47,302	60,000	6209010	57,963	72,390	72,390	72,390	
17,469	24,048	19,000	6209030	19,000	19,000	19,000	19,000	
5,774	5,224	12,000	6210001	6,700	6,000	6,000	6,000	
0	250	0	6210020	250	500	500	500	
979	5,349	8,000	6211001	1,000	1,000	1,000	1,000	
4,596	3,450	8,000	6211005	1,500	2,600	2,600	2,600	
3,155	4,356	4,200	6211020	3,000	750	750	750	
0	0	500	6213001	0	0	0	0	
64,789	62,444	69,300	6221001	60,000	63,000	63,000	63,000	
59,283	105,962	94,032	6221013	83,559	93,190	93,190	93,190	
6,939	7,008	8,250	6222050	8,250	8,700	8,700	8,700	
0	0	500	6225001	500	3,000	3,000	3,000	
888	1,248	2,000	6225002	1,000	750	750	750	
25,122	28,039	36,000	6229001	33,000	30,000	30,000	30,000	
0	0	0	6229002	0	0	0	0	
614	2,298	2,500	6231094	3,500	3,500	3,500	3,500	
0	0	0	6231800	0	0	0	0	
461,333	509,195	555,668		515,672	529,168	529,168	529,168	
			CAPITAL OUTLAY					
63,366	63,706	71,400	6310001	75,350	75,740	75,740	75,740	
0	0	0	6320001	0	0	0	0	
6,317	25,222	42,000	6320201	80,267	32,200	32,200	32,200	
1,869	0	0	6330201	0	0	0	0	
71,551	88,928	113,400		155,617	107,940	107,940	107,940	
3,419,852	3,630,871	3,984,548	TOTAL EXPENDITURES	3,793,243	3,951,979	3,951,979	3,951,979	

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-064-RECREATION DEPT**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
RECREATION DEPT								
PERSONAL SERVICES								
274,035	289,719	303,671	6101100	REGULAR FULL TIME SALARY	291,026	310,764	310,764	310,764
249,834	248,737	248,094	6102001	PART TIME & SEASONAL SALARY	196,888	237,646	237,646	237,646
7,707	2,067	5,000	6103012	OVERTIME	4,094	5,000	5,000	5,000
39,390	40,071	43,204	6105011	FICA/MEDICARE	37,290	42,948	42,948	42,948
5,789	8,215	8,580	6105012	WORKMEN'S COMP	7,620	8,932	8,932	8,932
8,388	9	8,000	6105013	UNEMPLOYMENT RE-IMBURSEMEN	15,902	8,000	8,000	8,000
88,843	85,198	92,815	6106011	MEDICAL & DENTAL INSURANCE	85,636	91,914	91,914	91,914
825	777	756	6106012	LIFE INSURANCE	763	756	756	756
1,482	1,646	1,730	6106013	LONG-TERM DISABILITY INS.	1,795	1,932	1,932	1,932
65,259	64,664	84,495	6106014	RETIREMENT	51,987	61,633	61,633	61,633
741,552	741,103	796,345	TOTAL PERSONAL SERVICES		693,001	769,525	769,525	769,525
MATERIALS & SERVICES								
22,755	22,942	34,200	6201119	CONTRACTED SERVICES **	32,200	30,600	30,600	30,600
1,052	1,199	1,431	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,313	957	957	957
357	1,725	400	6202101	COMPUTER SOFTWARE, UPGRADES,	228	400	400	400
3,874	8,626	6,500	6202102	COMPUTER SOFTWARE MAINTENA	9,000	9,500	9,500	9,500
26,663	26,044	23,806	6202110	INFORMATION TECHNOLOGY SUPP	23,806	24,684	24,684	24,684
48,209	48,176	52,388	6203001	ELECTRIC POWER **	50,000	52,400	52,400	52,400
46,947	47,963	42,800	6203010	NATURAL GAS **	42,000	42,000	42,000	42,000
6,748	7,031	5,940	6203020	TELEPHONE	6,200	6,220	6,220	6,220
752	4,659	6,000	6204010	MERCHANT FEES	6,000	9,000	9,000	9,000
8,303	11,198	15,474	6205002	ADVERTISING & PROMOTION	12,500	14,139	14,139	14,139
3,111	1,074	500	6205003	PRINTING	1,250	960	960	960
5,380	3,354	5,270	6206002	TRAINING	4,600	3,750	3,750	3,750
322	23	100	6206003	MEETINGS	0	100	100	100
4,250	3,163	3,600	6206004	RECRUITMENT/RELOCATION	3,600	3,200	3,200	3,200
287	0	400	6206005	MEMBERSHIP AND DUES	499	1,440	1,440	1,440
51	530	300	6206006	BOOKS AND PERIODICALS	300	330	330	330

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-064-RECREATION DEPT**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
1,306	3,051	2,525	6206007 SAFETY	2,500	3,425	3,425	3,425
0	0	250	6209001 POSTAGE, SHIPPING, METER LEASE	150	250	250	250
743	824	1,500	6209030 UNIFORMS & CLOTHING	1,000	1,500	1,500	1,500
32,947	28,332	58,534	6210001 BUILDING MAINTENANCE **	49,634	67,296	67,296	67,296
3,602	3,427	3,800	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,800	1,600	1,600	1,600
0	0	7,000	6211025 FITNESS EQUIPMENT MAINTENANC	5,000	5,600	5,600	5,600
10,852	10,243	11,570	6211030 SWIMMING POOL MAINTENANCE	13,000	10,720	10,720	10,720
921	982	1,200	6221001 GASOLINE, FUEL, OILS	1,000	1,000	1,000	1,000
1,431	1,828	977	6221013 VEHICLE REPAIR & OPERATION	750	1,351	1,351	1,351
7,149	8,381	9,715	6222010 CHEMICALS	9,715	10,063	10,063	10,063
79	0	350	6222090 OTHER EXPENDABLE GOODS	0	0	0	0
5,984	8,476	8,150	6229001 OTHER SUPPLIES	8,150	8,740	8,740	8,740
3,447	3,930	3,200	6229003 CONCESSION SUPPLIES	3,200	3,200	3,200	3,200
0	0	0	6231080 ADA PLANNING/COMPLIANCE	0	0	0	0
25,556	27,996	38,975	6240001 SPECIAL RECREATION PROGRAMS	36,000	38,700	38,700	38,700
4,044	3,824	4,300	6240002 AFTER SCHOOL PROGRAM	3,800	4,300	4,300	4,300
0	50	120	6240003 SURF CLUB	120	120	120	120
277,120	289,050	351,275	TOTAL MATERIALS & SERVICES	330,315	357,545	357,545	357,545
			CAPITAL OUTLAY				
0	0	0	6310101 OTHER VEHICLES	0	1,250	1,250	1,250
14,058	9,203	9,900	6320201 OTHER EQUIPMENT	11,000	14,695	14,695	14,695
0	14,834	7,000	6330205 COMMUNITY CENTER IMPROVEME	0	32,300	32,300	32,300
0	5,913	2,000	6340300 ADA IMPROVEMENTS	18,395	4,000	4,000	4,000
14,058	29,950	18,900	TOTAL CAPITAL OUTLAY	29,395	52,245	52,245	52,245
1,032,730	1,060,102	1,166,520	TOTAL EXPENDITURES	1,052,711	1,179,315	1,179,315	1,179,315

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-091-GENERAL FUND NON-DEPARTMENTAL**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14	ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
GENERAL FUND NON-DEPARTMENTAL						
PERSONAL SERVICES						
0	898	0	6101100	REGULAR FULL TIME SALARY	0	0
23,945	9,655	22,174	6102001	PART TIME & SEASONAL SALARY	22,297	30,043
44	450	0	6105001	PAYROLL TAX, INS. & BENEFITS	0	0
1,761	780	2,078	6105011	FICA/MEDICARE	1,638	2,681
25,813	49	109	6105012	WORKMEN'S COMP	105	120
4,022	3,541	5,000	6105013	UNEMPLOYMENT RE-IMBURSEMEN	5,000	5,000
6,531	2,887	7,408	6106011	MEDICAL & DENTAL INSURANCE	7,241	7,721
84	35	77	6106012	LIFE INSURANCE	84	84
82	43	106	6106013	LONG-TERM DISABILITY INS.	100	107
3,082	571	3,852	6106014	RETIREMENT	0	1,236
65,364	18,909	40,804	TOTAL PERSONAL SERVICES		36,465	46,992
MATERIALS & SERVICES						
32,238	56,992	9,700	6201119	CONTRACTED SERVICES	52,100	9,700
561	0	0	6201151	AUDITING	0	0
4,204	4,795	5,725	6201153	GEOGRAPHICAL INFO SYS SUPPORT	5,253	5,486
11,862	11,558	7,000	6202001	FILING AND RECORDING FEES	9,000	34,000
1,298	28	2,000	6202005	ELECTION COSTS	2,000	2,000
212	0	300	6202101	COMPUTER SOFTWARE, UPGRADES,	250	500
1,666	2,327	2,381	6202110	INFORMATION TECHNOLOGY SUPP	2,381	7,405
0	612	1,200	6203001	ELECTRIC POWER	850	1,100
0	1,060	1,500	6203010	NATURAL GAS	600	850
0	0	0	6203020	TELEPHONE	300	400
396	630	500	6205001	LEGAL NOTICES	400	800
0	0	0	6205002	ADVERTISING & PROMOTION	0	0
988	0	0	6205003	PRINTING	0	0
219	-1	300	6206002	TRAINING	300	400
247	0	0	6206003	MEETINGS	0	0
0	493	0	6206004	RECRUITMENT/RELOCATION	0	0
14,948	15,251	16,562	6206005	MEMBERSHIP AND DUES	16,500	17,850
22,933	13,546	19,700	6209001	POSTAGE, SHIPPING, METER LEASE	20,691	21,700

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-091-GENERAL FUND NON-DEPARTMENTAL**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
5,971	3,971	6,000	6209010	INSURANCE AND BONDS	9,446	9,500	9,500	9,500
0	845	0	6210010	VILLAGES MAINTENANCE	0	0	0	0
895	2,840	2,860	6211020	MAINTENANCE/LEASE-OFFICE EQUI	5,854	5,736	5,736	5,736
1,281	0	1,000	6220001	STATIONERY SUPPLIES	0	1,000	1,000	1,000
3,589	14,427	15,000	6229001	OTHER SUPPLIES	12,000	20,000	20,000	20,000
0	53,566	5,000	6231080	ADA PLANNING/COMPLIANCE	5,000	15,000	15,000	15,000
390	0	1,000	6231095	SUSTAINABILITY PROGRAM	350	700	700	700
25,000	26,300	28,000	6231096	LOCAL BUS PROGRAM	28,000	29,000	29,000	29,000
5,837	5,000	5,000	6231097	ECONOMIC DEVELOPMENT	5,000	5,000	5,000	5,000
5,000	5,000	5,000	6231098	EDUCATIONAL PARTNERSHIPS	5,000	5,000	5,000	5,000
45,000	45,000	46,000	6231199	CONTRIBUTION OUTSIDE AGENCIES	46,000	57,000	57,000	57,000
6,786	14,207	10,900	6231215	EMERGENCY SERVICES PROGRAM	10,000	22,000	22,000	22,000
4,637	7,349	7,000	6260001	EMPLOYEE ASSISTANCE/WELLNESS	7,000	8,000	8,000	8,000
196,157	285,795	199,628		TOTAL MATERIALS & SERVICES	244,275	280,127	280,127	280,127
				CAPITAL OUTLAY				
6,318	7,634	10,000	6320401	EMERGENCY SERVICES CAPITAL E	10,000	50,000	50,000	50,000
0	0	0	6340300	ADA IMPROVEMENTS	0	10,000	10,000	10,000
0	1,393,665	75,000	6340401	LAND/EASEMENT PURCHASE	0	75,000	75,000	75,000
6,318	1,401,299	85,000		TOTAL CAPITAL OUTLAY	10,000	135,000	135,000	135,000
				TRANSFERS				
50,000	50,000	50,000	6601120	TRANSFER TO LINCOLN SQ CENTER	50,000	60,000	60,000	60,000
0	0	75,000	6601201	TRANSFER TO STREET OPERATIONS	0	0	0	0
0	0	0	6601205	TRANSFER TO STREET CAPITAL	75,000	100,000	100,000	100,000
0	0	0	6601210	TRANSFER TO OPEN SPACE FUND	0	20,000	20,000	20,000
0	0	100,000	6601262	TRANSFER TO THE VILLAGES FUND	100,000	115,000	115,000	115,000
0	0	0	6601265	TRANSFER TO PARKS OPER FUND	0	0	50,000	50,000
672,152	705,760	760,000	6602152	TRANSFER TO PS/DISPATCH FUND	760,000	810,000	810,000	810,000
0	0	0	6602651	TRANSFER TO PUBLIC INFORMATIO	0	21,000	21,000	21,000
722,152	755,760	985,000		TOTAL TRANSFERS	985,000	1,126,000	1,176,000	1,176,000
989,991	2,461,763	1,310,432		TOTAL EXPENDITURES	1,275,740	1,588,119	1,638,119	1,638,119

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
111-091-GENERAL FUND NON-DEPARTMENTAL**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CONTINGENCY/FUND BALANCE							
0	0	1,527,500	6780001	APPROPRIATED FB - CONTINGENCY	75,000	1,600,000	1,600,000
0	0	346,604	6780002	R.E. APPROPRIATED FB - CONTINGE	0	0	0
3,469,540	2,180,239	250,042	6800502	UNAPPROPRIATED FUND BALANCE	2,776,561	1,762,336	1,734,870
3,469,540	2,180,239	2,124,146		TOTAL CONTINGENCY/FUND BALANCE	2,851,561	3,362,336	3,334,870
3,469,540	2,180,239	2,124,146		TOTAL ENDING FUND BALANCE	2,851,561	3,362,336	3,334,870

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
OUTSIDE AGENCY REQUESTS**

Agency	FY06-07 Funding	FY07-08 Funding	FY08-09 Funding	FY09-10 Funding	FY10-11 Funding	FY11-12 Funding	FY12-13 Funding	FY13-14 Funding	FY14-15 Requested	FY14-15 Proposed	FY14-15 Funding
Adults Supporting Kids	0	500	1,000	500	500	0	0	0	0	0	0
Angels Anonymous	0	0	5,000	5,060	2,500	4,000	4,750	4,250	5,000	3,500	3,500
B'Nai B'Rith Camp	0	0	0	0	0	0	570	1,000	1,300	1,000	1,000
BOSS Program - Taft High	0	0	0	0	0	1,000	0	1,000	\$\$	0	
Business for Excellence in Youth (Backpack Program)	0	0	2,500	2,750	2,500	2,500	2,250	0	4,000	3,000	3,000
CASA	0	0	0	0	0	0	1,520	2,500	3,250	2,500	2,500
Community Development Corp. of Lincoln County*									5,000	2,500	2,500
CSC Head Start	0	0	0	0	0	0	0	1,000	0	0	0
Dr. Bob Health Centre / Medical Teams International*								0	\$\$	0	1,000
Faith Community Svcs, Siletz House	0	0	0	0	300	500	760	0	0	0	0
Family Promise of Lincoln County	0	0	0	0	0	0	0	0	0	0	0
Glass Float Donation	500	500	500	510	500	0	0	0	0	0	0
Habitat for Humanity*								0	2,500	0	0
Helping Hands	0	0	0	0	0	0	0	0	0	0	0
Lincoln City Food Pantry	10,000	10,000	15,500	11,250	10,000	10,000	9,500	10,000	10,000	10,000	10,000
Lincoln County Animal Shelter	0	0	0	1,500	0	0	0	0	0	0	0
Lincoln County Children's Advocacy Ctr	0	0	5,000	3,500	2,500	2,500	4,275	5,000	5,000	5,000	5,000
Lincoln County Food Share	5,000	5,000	5,000	5,000	2,200	0	0	0	0	0	0
My Sister's Place	12,000	12,000	12,000	12,000	12,000	12,000	11,400	12,000	15,000	12,000	12,000
North End Senior Solutions	0	0	0	0	0	0	950	2,000	2,000	2,000	1,000
Olalla Center for Children & Families	5,000	5,000	5,000	5,000	5,000	4,000	3,800	0	0	0	0
Oregon Coast Children's Theatre and Youth Art Ctr	0	0	0	0	0	0	0	500	0	0	0
Oregon Coast Community College Foundation	0	0	0	0	0	0	0	1,000	1,000	0	0
Progressive Options *									1,865	0	0
Retired & Senior Volunteers	2,500	2,500	2,500	2,500	2,500	2,500	2,375	2,750	\$\$	2,500	2,500
Samaritan Early Learning Center	0	0	0	0	0	0	0	0	0	0	0
Senior Meals	3,000	3,000	3,000	3,000	3,000	3,000	2,850	3,000	3,000	3,000	3,000
Thugz Off Drugz	500	500	0	1,000	500	2,000	0	0	0	0	0
Trueman Recovery Center	2,000	2,000	2,000	2,000	0	1,000	0	0	0	0	0
TOTALS	40,500	41,000	59,000	55,570	44,000	45,000	45,000	46,000	58,915	47,000	47,000

* New Request

\$\$ Unspecified Amount of Funding Requested

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
120-000-LINCOLN SQ OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
INTER-GOVERNMENTAL							
1,907	1,408	1,500	4304301	OTHER LOCAL GOVERNMENT	1,474	1,500	1,500
1,907	1,408	1,500		TOTAL INTER-GOVERNMENTAL	1,474	1,500	1,500
MISCELLANEOUS REVENUE							
187,049	190,849	190,000	4601060	LINCOLN SQ LEASE PAYMENT	190,849	191,000	191,000
10	10	0	4601910	OTHER REVENUE	0	0	0
28,454	29,019	30,000	4601950	LINC SQ REIMBURSEMENT-TENANT	29,379	30,000	30,000
126	135	150	4610001	INTEREST ALLOCATED	100	100	100
21,900	24,090	26,500	4699830	REIMBURSEMENT FROM URBAN RE	26,500	29,150	29,150
237,539	244,103	246,650		TOTAL MISCELLANEOUS REVENUE	246,828	250,250	250,250
TRANSFERS IN							
23,340	24,040	26,444	4701822	TRANSFER FROM VCB FUND	26,444	29,088	29,088
50,000	50,000	50,000	4702111	TRANSFER FROM GENERAL FUND	50,000	60,000	60,000
18,390	20,229	22,252	4702220	TRANSFER FROM STREET FUND	22,252	24,477	24,477
18,390	20,229	22,252	4702770	TRANSFER FROM WATER FUND	22,252	24,477	24,477
18,390	20,229	22,252	4702780	TRANSFER FROM SEWER FUND	22,252	24,477	24,477
128,510	134,727	143,200		TOTAL TRANSFERS IN	143,200	162,519	162,519
BEGINNING FUND BALANCE							
21,649	19,381	21,548	4890010	BEGINNING BALANCE	21,549	13,152	13,152
21,649	19,381	21,548		TOTAL BEGINNING FUND BALANCE	21,549	13,152	13,152
389,605	399,619	412,898		TOTAL RESOURCES	413,051	427,421	427,421
PERSONAL SERVICES							
96,584	93,907	96,791	6101100	REGULAR FULL TIME SALARY	97,386	99,213	99,213
4,555	5,812	4,000	6103012	OVERTIME	6,393	4,000	4,000
7,122	6,990	7,710	6105011	FICA/MEDICARE	7,224	7,896	7,896
3,139	5,103	5,073	6105012	WORKMEN'S COMP	5,064	5,296	5,296
37,309	40,178	42,281	6106011	MEDICAL & DENTAL INSURANCE	41,597	43,850	43,850

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
120-000-LINCOLN SQ OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
168	168	168	6106012 LIFE INSURANCE	147	140	140	140
370	432	445	6106013 LONG-TERM DISABILITY INS.	425	493	493	493
16,799	16,567	21,136	6106014 RETIREMENT	17,324	17,258	17,258	17,258
166,045	169,158	177,604	TOTAL PERSONAL SERVICES	175,560	178,146	178,146	178,146
MATERIALS & SERVICES							
3,915	19,734	20,200	6201119 CONTRACTED SERVICES	20,000	20,200	20,200	20,200
1,052	1,199	1,431	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,313	1,658	1,658	1,658
0	591	0	6202099 MISC. PERMITS	0	0	0	0
0	433	0	6202101 COMPUTER SOFTWARE, UPGRADES,	0	0	0	0
7,082	7,758	4,761	6202110 INFORMATION TECHNOLOGY SUPP	4,761	4,937	4,937	4,937
69,411	67,632	69,500	6203001 ELECTRIC POWER	68,000	70,000	70,000	70,000
11,204	9,742	13,000	6203010 NATURAL GAS	12,000	13,000	13,000	13,000
856	839	900	6203020 TELEPHONE	900	900	900	900
300	0	500	6206002 TRAINING	0	0	0	0
0	152	0	6206007 SAFETY	0	0	0	0
26,619	24,763	33,036	6209010 INSURANCE AND BONDS	33,036	34,540	34,540	34,540
1,017	821	300	6209030 UNIFORMS & CLOTHING	200	300	300	300
48,200	34,255	51,834	6210001 BUILDING MAINTENANCE	46,000	45,500	45,500	45,500
28,303	28,816	30,000	6210005 LINC SQ REIMB MAINT-TENANTS O	29,379	30,000	30,000	30,000
649	544	600	6221001 GASOLINE, FUEL, OILS	600	600	600	600
209	974	733	6221013 VEHICLE REPAIR & OPERATION	563	0	0	0
5,363	8,102	4,000	6229001 OTHER SUPPLIES	6,000	6,000	6,000	6,000
204,179	206,357	230,795	TOTAL MATERIALS & SERVICES	222,752	227,635	227,635	227,635
CAPITAL OUTLAY							
0	2,555	2,600	6320201 OTHER EQUIPMENT	1,587	3,600	3,600	3,600
0	0	0	6330201 BUILDING IMPROVEMENTS	0	0	0	0
0	2,555	2,600	TOTAL CAPITAL OUTLAY	1,587	3,600	3,600	3,600
370,224	378,070	410,999	TOTAL EXPENDITURES	399,899	409,381	409,381	409,381

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
120-000-LINCOLN SQ OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CONTINGENCY/FUND BALANCE							
0	0	1,899	6780001	APPROPRIATED FB - CONTINGENCY	0	18,040	18,040
19,380	21,548	0	6800502	UNAPPROPRIATED FUND BALANCE	13,152	0	0
19,380	21,548	1,899	TOTAL CONTINGENCY/FUND BALANCE		13,152	18,040	18,040
19,380	21,548	1,899	TOTAL ENDING FUND BALANCE		13,152	18,040	18,040
-2,268	2,168	-19,649	<i>Excess of Resources over Expenditures</i>		-8,397	4,888	4,888

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
261-000-FACILITIES CAPITAL FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TAXES							
422,134	449,874	466,822	4105010 TRT FUNDS	480,759	520,709	520,709	520,709
422,134	449,874	466,822	TOTAL TAXES	480,759	520,709	520,709	520,709
MISCELLANEOUS REVENUE							
0	0	0	4601910 OTHER REVENUE	0	0	0	0
0	0	0	4602010 ENERGY TAX CREDIT	14,707	0	0	0
616	850	1,000	4610001 INTEREST ALLOCATED	385	400	400	400
616	850	1,000	TOTAL MISCELLANEOUS REVENUE	15,092	400	400	400
BEGINNING FUND BALANCE							
167,598	214,681	287,037	4890010 BEGINNING BALANCE	287,037	98,095	98,095	98,095
167,598	214,681	287,037	TOTAL BEGINNING FUND BALANCE	287,037	98,095	98,095	98,095
590,348	665,406	754,859	TOTAL RESOURCES	782,888	619,204	619,204	619,204
CAPITAL OUTLAY							
47,326	43,102	184,675	6330201 BUILDING IMPROVEMENTS	178,007	359,000	359,000	359,000
0	0	0	6330207 LIBRARY IMPROVEMENTS	0	0	0	0
2,025	8,951	140,000	6330208 COMMUNITY CENTER IMPROVEME	131,231	15,000	15,000	15,000
0	0	0	6340401 LAND PURCHASED	0	200,000	200,000	200,000
0	0	50,333	6370400 ADDITIONAL CAPITAL RESERVE	0	45,204	45,204	45,204
0	0	4,263	6370401 R.E. ADDITIONAL CAPITAL RESERV	0	0	0	0
49,351	52,053	379,271	TOTAL CAPITAL OUTLAY	309,238	619,204	619,204	619,204
TRANSFERS							
255,000	255,000	55,300	6601329 TRANSFER TO BOND REDEMPTION	55,267	0	0	0
71,316	71,316	142,846	6601469 TRANSFER TO REPAY INTERFUND L	142,846	0	0	0
0	0	177,442	6602631 TRANSFER TO AFFORDABLE HOUSI	177,442	0	0	0
326,316	326,316	375,588	TOTAL TRANSFERS	375,555	0	0	0
375,667	378,369	754,859	TOTAL EXPENDITURES	684,793	619,204	619,204	619,204

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
261-000-FACILITIES CAPITAL FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CONTINGENCY/FUND BALANCE							
214,679	287,035	0	6800502	UNAPPROPRIATED FUND BALANCE	98,095	0	0
214,679	287,035	0		TOTAL CONTINGENCY/FUND BALANCE	98,095	0	0
214,679	287,035	0		TOTAL ENDING FUND BALANCE	98,095	0	0
47,083	72,356	-287,037		<i>Excess of Resources over Expenditures</i>	-188,942	-98,095	-98,095

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
152-000-PUBLIC SAFETY/DISPATCH CENTER**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
INTER-GOVERNMENTAL							
38,854	38,312	40,771	4302120	9-1-1 TAX ALLOCATION	37,508	39,114	39,114
19,096	19,096	19,096	4304201	FIRE DISPATCHING	19,669	20,258	20,258
57,950	57,408	59,867	TOTAL INTER-GOVERNMENTAL		57,177	59,372	59,372
MISCELLANEOUS REVENUE							
292	233	200	4610001	INTEREST ALLOCATED	200	200	200
292	233	200	TOTAL MISCELLANEOUS REVENUE		200	200	200
TRANSFERS IN							
672,152	705,760	760,000	4702111	TRANSFER FROM GENERAL FUND	760,000	810,000	810,000
672,152	705,760	760,000	TOTAL TRANSFERS IN		760,000	810,000	810,000
BEGINNING FUND BALANCE							
79,224	44,319	42,037	4890010	BEGINNING BALANCE	36,141	51,278	51,278
79,224	44,319	42,037	TOTAL BEGINNING FUND BALANCE		36,141	51,278	51,278
809,618	807,719	862,104	TOTAL RESOURCES		853,518	920,850	920,850
PERSONAL SERVICES							
328,737	384,661	396,226	6101100	REGULAR FULL TIME SALARY	396,176	419,469	419,469
64,786	5,543	21,279	6102001	PART TIME & SEASONAL SALARY	0	21,168	21,168
39,079	46,647	40,000	6103012	OVERTIME	62,225	49,000	49,000
30,720	32,095	35,074	6105011	FICA/MEDICARE	33,423	37,739	37,739
1,047	1,719	2,175	6105012	WORKMEN'S COMP	1,772	1,886	1,886
0	9,703	0	6105013	UNEMPLOYMENT RE-IMBURSEMEN	0	0	0
143,915	144,691	157,847	6106011	MEDICAL & DENTAL INSURANCE	147,711	164,418	164,418
650	559	621	6106012	LIFE INSURANCE	542	612	612
1,492	1,682	1,923	6106013	LONG-TERM DISABILITY INS.	1,918	2,188	2,188
56,326	54,817	75,295	6106014	RETIREMENT	57,659	61,373	61,373
115	3,574	1,000	6107012	PAID VACATION DISPATCHER	3,000	3,700	3,700
666,866	685,692	731,440	TOTAL PERSONAL SERVICES		704,426	761,553	761,553

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
152-000-PUBLIC SAFETY/DISPATCH CENTER**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
MATERIALS & SERVICES							
1,052	1,199	1,431	6201153	GEOGRAPHICAL INFO SYS SUPPORT	1,313	638	638
0	0	0	6202101	COMPUTER SOFTWARE, UPGRADES,	525	525	525
29,579	32,973	35,709	6202110	INFORMATION TECHNOLOGY SUPP	35,709	39,494	39,494
406	399	450	6203020	TELEPHONE	410	450	450
836	1,857	2,000	6206002	TRAINING	2,000	2,000	2,000
0	0	200	6206003	MEETINGS	0	200	200
615	142	2,500	6206004	RECRUITMENT/RELOCATION	0	2,500	2,500
25	27	100	6206006	BOOKS AND PERIODICALS	100	100	100
1,885	1,667	2,000	6209010	INSURANCE AND BONDS	2,062	2,570	2,570
9,372	3,436	7,000	6211001	RADIO COMMUNICATION MAINT.	7,000	4,800	4,800
12,104	16,907	15,500	6211002	RECORDS MANAGEMENT (R.A.I.N.)	18,600	17,970	17,970
0	0	2,300	6211003	LOGGING RECORDER MAINT	2,600	1,325	1,325
21,435	22,440	24,150	6211004	COMPUTER AIDED DISPATCH (CAD)	23,495	24,600	24,600
3,432	4,839	4,000	6229001	OTHER SUPPLIES	4,000	4,000	4,000
80,742	85,887	97,340		TOTAL MATERIALS & SERVICES	97,814	101,172	101,172
CAPITAL OUTLAY							
17,691	0	1,000	6320001	OFFICE EQUIPMENT	0	4,500	4,500
0	0	4,000	6320201	OTHER EQUIPMENT	0	7,500	7,500
17,691	0	5,000		TOTAL CAPITAL OUTLAY	0	12,000	12,000
765,299	771,579	833,780		TOTAL EXPENDITURES	802,240	874,725	874,725
CONTINGENCY/FUND BALANCE							
0	0	24,351	6780001	APPROPRIATED FB - CONTINGENCY	0	46,125	46,125
0	0	3,973	6780002	R.E. APPROPRIATED FB - CONTINGE	0	0	0
44,318	36,140	0	6800502	UNAPPROPRIATED FUND BALANCE	51,278	0	0
44,318	36,140	28,324		TOTAL CONTINGENCY/FUND BALANCE	51,278	46,125	46,125
44,318	36,140	28,324		TOTAL ENDING FUND BALANCE	51,278	46,125	46,125

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
262-000-VILLAGES AT CASCADE HEAD**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TRANSFERS IN							
0	0	100,000	4702111	TRANSFER FROM GENERAL FUND	100,000	115,000	115,000
0	0	100,000		TOTAL TRANSFERS IN	100,000	115,000	115,000
BEGINNING FUND BALANCE							
0	0	0	4890010	BEGINNING BALANCE	0	58,194	58,194
0	0	0		TOTAL BEGINNING FUND BALANCE	0	58,194	58,194
0	0	100,000		TOTAL RESOURCES	100,000	173,194	173,194
MATERIALS & SERVICES							
0	0	30,000	6201119	MISC. CONTRACTED SERVICES	24,000	10,000	10,000
0	0	0	6201159	OTHER CONSULTANTS	0	0	20,000
0	0	50,000	6210010	SYSTEM MAINTENANCE	10,806	7,000	7,000
0	0	0	6229001	OTHER SUPPLIES	7,000	10,000	10,000
0	0	80,000		TOTAL MATERIALS & SERVICES	41,806	27,000	47,000
CAPITAL OUTLAY							
0	0	0	6340104	CONSULTANTS	0	20,000	0
0	0	0	6340201	GENERAL CONSTRUCTION	0	125,000	125,000
0	0	0	6370400	ADDITIONAL CAPITAL RESERVE	0	1,194	1,194
0	0	0		TOTAL CAPITAL OUTLAY	0	146,194	126,194
0	0	80,000		TOTAL EXPENDITURES	41,806	173,194	173,194
CONTINGENCY/FUND BALANCE							
0	0	20,000	6780001	APPROPRIATED FB - CONTINGENCY	0	0	0
0	0	0	6800502	UNAPPROPRIATED FUND BALANCE	58,194	0	0
0	0	20,000		TOTAL CONTINGENCY/FUND BALANCE	58,194	0	0
0	0	20,000		TOTAL ENDING FUND BALANCE	58,194	0	0
0	0	20,000		<i>Excess of Resources over Expenditures</i>	58,194	-58,194	-58,194

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
130-000-INTERNAL SERVICE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
227,507	238,027	244,238	4401001	VEHICLE REPAIR & OPER CHGS	243,492	270,119	270,119
447,730	462,391	476,120	4401002	IT SUPPORT CHARGES	476,120	493,675	493,675
95,981	109,682	132,591	4401003	GIS SUPPORT CHARGES	121,657	127,573	127,573
771,218	810,100	852,949		TOTAL CHARGES FOR SERVICES	841,269	891,367	891,367
MISCELLANEOUS REVENUE							
314	119	0	4650005	SALE OF EQUIPMENT	0	0	0
314	119	0		TOTAL MISCELLANEOUS REVENUE	0	0	0
BEGINNING FUND BALANCE							
0	35,365	35,365	4890010	BEGINNING BALANCE	31,477	55,103	55,103
0	35,365	35,365		TOTAL BEGINNING FUND BALANCE	31,477	55,103	55,103
771,533	845,584	888,314		TOTAL RESOURCES	872,746	946,470	946,470

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
130-131-INTERNAL SERVICE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
VEHICLE MAINTENANCE (ISF)								
PERSONAL SERVICES								
53,412	54,846	55,964	6101100	REGULAR FULL TIME SALARY	55,503	57,872	57,872	57,872
25,721	37,578	25,281	6102001	PART TIME & SEASONAL SALARY	31,341	39,029	39,029	39,029
518	588	750	6103012	OVERTIME	0	750	750	750
5,237	6,034	6,272	6105011	FICA/MEDICARE	5,471	7,470	7,470	7,470
1,857	4,439	3,801	6105012	WORKMEN'S COMP	3,992	4,480	4,480	4,480
25,864	27,322	28,700	6106011	MEDICAL & DENTAL INSURANCE	28,255	29,829	29,829	29,829
168	176	168	6106012	LIFE INSURANCE	168	168	168	168
305	360	376	6106013	LONG-TERM DISABILITY INS.	359	489	489	489
12,268	13,900	16,276	6106014	RETIREMENT	13,039	14,912	14,912	14,912
125,351	145,244	137,588	TOTAL PERSONAL SERVICES		138,128	154,999	154,999	154,999
MATERIALS & SERVICES								
1,837	1,887	2,500	6201119	CONTRACTED SERVICES	1,500	2,000	2,000	2,000
3,159	449	500	6202101	COMPUTER SOFTWARE, UPGRADES,	1,516	950	950	950
8,910	7,238	9,400	6203001	ELECTRIC POWER	7,500	8,500	8,500	8,500
895	770	850	6203010	NATURAL GAS	600	850	850	850
934	1,006	950	6203020	TELEPHONE	350	360	360	360
797	1,118	1,500	6206002	TRAINING	1,000	1,500	1,500	1,500
0	296	0	6206004	RECRUITMENT AND TESTING	0	0	0	0
464	190	0	6206007	SAFETY	0	0	0	0
1,183	1,133	1,250	6209010	INSURANCE AND BONDS	395	510	510	510
838	1,078	1,200	6209030	UNIFORMS & CLOTHING	1,000	1,200	1,200	1,200
4,799	12,527	5,000	6210001	BUILDING MAINTENANCE	5,000	5,000	5,000	5,000
2,059	4,762	3,000	6221001	GASOLINE, FUEL, OILS	5,300	5,500	5,500	5,500
69,151	55,520	83,000	6221010	VEHICLE REPAIR PARTS	77,703	80,000	80,000	80,000
2,064	31	0	6221013	VEHICLE REPAIR & OPERATION	0	0	0	0
2,181	5,029	3,500	6229001	OTHER SUPPLIES	3,500	3,500	3,500	3,500
99,268	93,033	112,650	TOTAL MATERIALS & SERVICES		105,364	109,870	109,870	109,870

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
130-131-INTERNAL SERVICE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CAPITAL OUTLAY							
2,894	0	2,000	6320201	0	5,250	5,250	5,250
2,894	0	2,000		0	5,250	5,250	5,250
227,513	238,277	252,238		243,492	270,119	270,119	270,119

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
130-132-INTERNAL SERVICE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
INFORMATION TECH (ISF)							
PERSONAL SERVICES							
124,099	122,249	128,851	6101100	REGULAR FULL TIME SALARY	165,215	182,401	182,401
11,960	27,226	46,032	6102001	PART TIME & SEASONAL SALARY	6,943	0	0
19,369	19,540	8,000	6103012	OVERTIME	15,698	8,000	8,000
11,757	12,436	13,991	6105011	FICA/MEDICARE	13,830	14,565	14,565
953	657	884	6105012	WORKMEN'S COMP	781	749	749
25,449	35,741	38,182	6106011	MEDICAL & DENTAL INSURANCE	42,641	50,040	50,040
175	245	329	6106012	LIFE INSURANCE	252	252	252
478	651	808	6106013	LONG-TERM DISABILITY INS.	867	900	900
19,480	22,243	34,178	6106014	RETIREMENT	27,168	27,476	27,476
213,720	240,987	271,255	TOTAL PERSONAL SERVICES		273,395	284,383	284,383
MATERIALS & SERVICES							
17,097	28,800	33,100	6201119	CONTRACTED SERVICES	28,978	30,000	30,000
18,792	12,719	10,000	6202101	COMPUTER SOFTWARE, UPGRADES,	9,547	10,000	10,000
19,577	27,803	42,300	6202102	COMPUTER SOFTWARE MAINTENA	29,216	30,202	30,202
1,079	0	0	6202105	COMPUTER EQUIPMENT (NAN-CAP)	0	0	0
62,909	58,740	55,100	6203020	TELEPHONE	68,080	73,450	73,450
0	0	0	6203021	TELECOMMUNICATIONS	0	0	0
6,644	12,103	10,000	6206002	TRAINING	6,141	10,000	10,000
0	109	0	6206003	MEETINGS	0	0	0
1,928	0	0	6206004	RECRUITMENT/RELOCATION	0	0	0
100	100	150	6206005	MEMBERSHIP AND DUES	100	150	150
34	504	715	6206006	BOOKS AND PERIODICALS	500	500	500
0	0	0	6209010	INSURANCE AND BONDS	770	990	990
41,029	40,182	40,000	6229001	OTHER SUPPLIES	27,267	40,000	40,000
169,190	181,060	191,365	TOTAL MATERIALS & SERVICES		170,599	195,292	195,292
CAPITAL OUTLAY							
29,764	44,081	28,500	6320201	OTHER EQUIPMENT	8,500	44,000	44,000
29,764	44,081	28,500	TOTAL CAPITAL OUTLAY		8,500	44,000	44,000
412,673	466,128	491,120	TOTAL EXPENDITURES		452,494	523,675	523,675

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
130-133-INTERNAL SERVICE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
GEOGRAPHICAL INFO SYSTEMS							
PERSONAL SERVICES							
62,819	70,165	78,215	6101100	REGULAR FULL TIME SALARY	70,822	80,166	80,166
0	0	0	6102001	PART TIME & SEASONAL SALARY	0	0	0
4,683	5,206	5,983	6105011	FICA/MEDICARE	5,247	6,132	6,132
26	386	622	6105012	WORKMEN'S COMP	394	581	581
6,088	7,048	12,655	6106011	MEDICAL & DENTAL INSURANCE	7,293	13,129	13,129
77	93	105	6106012	LIFE INSURANCE	94	105	105
240	293	362	6106013	LONG-TERM DISABILITY INS.	288	401	401
8,085	9,037	13,586	6106014	RETIREMENT	9,291	10,518	10,518
82,019	92,228	111,528		TOTAL PERSONAL SERVICES	93,429	111,032	111,032
MATERIALS & SERVICES							
385	0	10,000	6201119	CONTRACTED SERVICES	16,000	3,000	3,000
8,000	8,120	8,663	6202102	COMPUTER SOFTWARE MAINTENA	9,000	10,381	10,381
1,832	0	1,000	6206002	TRAINING	1,000	1,000	1,000
0	0	400	6206005	MEMBERSHIP AND DUES	450	400	400
0	0	0	6209010	INSURANCE AND BONDS	279	360	360
0	0	0	6211020	MAINTENANCE/LEASE-OFFICE EQUI	0	0	0
1,882	811	1,000	6229001	OTHER SUPPLIES	1,499	1,400	1,400
12,098	8,932	21,063		TOTAL MATERIALS & SERVICES	28,228	16,541	16,541
CAPITAL OUTLAY							
1,864	8,544	0	6320001	OFFICE EQUIPMENT	0	0	0
0	0	0	6320201	OTHER EQUIPMENT	0	0	0
1,864	8,544	0		TOTAL CAPITAL OUTLAY	0	0	0
95,981	109,704	132,591		TOTAL EXPENDITURES	121,657	127,573	127,573

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
130-133-INTERNAL SERVICE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CONTINGENCY/FUND BALANCE							
0	0	12,365	6780001	APPROPRIATED FB - CONTINGENCY	0	25,103	25,103
35,365	31,477	0	6800502	UNAPPROPRIATED FUND BALANCE	55,103	0	0
35,365	31,477	12,365	TOTAL CONTINGENCY/FUND BALANCE		55,103	25,103	25,103
35,365	31,477	12,365	TOTAL ENDING FUND BALANCE		55,103	25,103	25,103

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
191-000-PUBLIC INFORMATION ACCESS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
FEES, LICENSES, PERMITS							
13,010	13,713	14,139	4201005	CHARTER CABLE FRANCHISE FEE	11,490	12,000	12,000
13,010	13,713	14,139		TOTAL FEES, LICENSES, PERMITS	11,490	12,000	12,000
INTER-GOVERNMENTAL							
551	548	500	4304301	OTHER LOCAL GOVERNMENT	326	0	0
551	548	500		TOTAL INTER-GOVERNMENTAL	326	0	0
MISCELLANEOUS REVENUE							
138	418	250	4610001	INTEREST ALLOCATED	60	50	50
138	418	250		TOTAL MISCELLANEOUS REVENUE	60	50	50
TRANSFERS IN							
0	0	0	4701111	TRANSFER FROM GENERAL FUND	0	21,000	21,000
0	0	0		TOTAL TRANSFERS IN	0	21,000	21,000
BEGINNING FUND BALANCE							
36,175	28,008	25,108	4890010	BEGINNING BALANCE	23,923	10,484	10,484
36,175	28,008	25,108		TOTAL BEGINNING FUND BALANCE	23,923	10,484	10,484
49,874	42,686	39,997		TOTAL RESOURCES	35,799	43,534	43,534
PERSONAL SERVICES							
2,956	3,017	6,628	6102001	PART TIME & SEASONAL SALARY	2,801	6,660	6,660
226	231	507	6105011	FICA/MEDICARE	214	509	509
10	14	32	6105012	WORKMEN'S COMP	16	27	27
3,192	3,262	7,167		TOTAL PERSONAL SERVICES	3,031	7,196	7,196
MATERIALS & SERVICES							
0	0	0	6201119	CONTRACTED SERVICES	0	1,050	1,050
1,815	5,400	5,520	6202101	COMPUTER SOFTWARE, UPGRADES,	6,000	10,800	10,800
14,583	10,101	14,284	6202110	INFORMATION TECHNOLOGY SUPP	14,284	14,810	14,810

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
191-000-PUBLIC INFORMATION ACCESS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
2,276	0	2,000	6229001 OTHER SUPPLIES	2,000	2,000	2,000	2,000
18,674	15,501	21,804	TOTAL MATERIALS & SERVICES	22,284	28,660	28,660	28,660
CAPITAL OUTLAY							
0	0	0	6320201 OTHER EQUIPMENT	0	5,000	5,000	5,000
0	0	0	TOTAL CAPITAL OUTLAY	0	5,000	5,000	5,000
21,867	18,763	28,971	TOTAL EXPENDITURES	25,315	40,856	40,856	40,856
CONTINGENCY/FUND BALANCE							
0	0	11,026	6780001 APPROPRIATED FB - CONTINGENCY	0	2,678	2,678	2,678
28,007	23,922	0	6800502 UNAPPROPRIATED FUND BALANCE	10,484	0	0	0
28,007	23,922	11,026	TOTAL CONTINGENCY/FUND BALANCE	10,484	2,678	2,678	2,678
28,007	23,922	11,026	TOTAL ENDING FUND BALANCE	10,484	2,678	2,678	2,678
-8,167	-4,085	-14,082	<i>Excess of Resources over Expenditures</i>	-13,439	-7,806	-7,806	-7,806

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
192-000-AGATE BEACH CLOSURE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
BEGINNING FUND BALANCE							
789,246	776,382	744,382	4890010	BEGINNING BALANCE	747,066	731,074	731,074
789,246	776,382	744,382		TOTAL BEGINNING FUND BALANCE	747,066	731,074	731,074
789,246	776,382	744,382		TOTAL RESOURCES	747,066	731,074	731,074
MATERIALS & SERVICES							
12,864	29,316	40,000	6231093	SOLID WASTE CONSORTIUM	15,992	40,000	40,000
12,864	29,316	40,000		TOTAL MATERIALS & SERVICES	15,992	40,000	40,000
12,864	29,316	40,000		TOTAL EXPENDITURES	15,992	40,000	40,000
CONTINGENCY/FUND BALANCE							
0	0	0	6780001	APPROPRIATED FB - CONTINGENCY	0	0	0
776,382	747,067	704,382	6800502	UNAPPROPRIATED FUND BALANCE	731,074	691,074	691,074
776,382	747,067	704,382		TOTAL CONTINGENCY/FUND BALANCE	731,074	691,074	691,074
776,382	747,067	704,382		TOTAL ENDING FUND BALANCE	731,074	691,074	691,074
-12,864	-29,316	-40,000		<i>Excess of Resources over Expenditures</i>	-15,992	-40,000	-40,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
193-000-% FOR ART**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
22	17	0	4610001	INTEREST ALLOCATED	20	25	25
0	0	0	4699830	URBAN RENEWAL AGENCY	2,000	5,000	5,000
22	17	0		TOTAL MISCELLANEOUS REVENUE	2,020	5,025	5,025
TRANSFERS IN							
0	0	5,000	4701770	TRANSFER FROM WATER FUND	1,500	5,000	5,000
2,315	4,683	5,000	4701780	TRANSFER FROM SEWER FUND	2,375	5,000	5,000
2,315	4,683	10,000		TOTAL TRANSFERS IN	3,875	10,000	10,000
BEGINNING FUND BALANCE							
7,290	3,331	8,331	4890010	BEGINNING BALANCE	1,743	4,723	4,723
7,290	3,331	8,331		TOTAL BEGINNING FUND BALANCE	1,743	4,723	4,723
9,627	8,031	18,331		TOTAL RESOURCES	7,638	19,748	19,748
MATERIALS & SERVICES							
215	862	2,000	6229001	OTHER SUPPLIES	950	1,000	1,000
215	862	2,000		TOTAL MATERIALS & SERVICES	950	1,000	1,000
CAPITAL OUTLAY							
6,081	5,426	16,331	6301101	ART PURCHASES	1,965	18,748	18,748
6,081	5,426	16,331		TOTAL CAPITAL OUTLAY	1,965	18,748	18,748
6,296	6,288	18,331		TOTAL EXPENDITURES	2,915	19,748	19,748
CONTINGENCY/FUND BALANCE							
3,330	1,743	0	6800502	UNAPPROPRIATED FUND BALANCE	4,723	0	0
3,330	1,743	0		TOTAL CONTINGENCY/FUND BALANCE	4,723	0	0
3,330	1,743	0		TOTAL ENDING FUND BALANCE	4,723	0	0
-3,959	-1,588	-8,331		<i>Excess of Resources over Expenditures</i>	2,980	-4,723	-4,723

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
631-000-AFFORDABLE HOUSING**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
16,625	9,338	14,700	4601051	LEASE INCOME	12,000	12,000	12,000
0	61	0	4601910	OTHER REVENUE	0	0	0
3,027	2,336	3,000	4610001	INTEREST ALLOCATED	100	100	100
0	0	200,000	4650001	SALE OF REAL ESTATE	117,867	0	0
75,000	0	116,000	4650003	LOAN REPAYMENTS	116,000	0	0
94,652	11,735	333,700		TOTAL MISCELLANEOUS REVENUE	245,967	12,100	12,100
TRANSFERS IN							
0	0	177,442	4701261	TRANSFER FROM FACILITIES CAP F	177,442	0	0
0	0	0	4701633	TRF HOUSING REHAB	0	0	0
0	0	177,442		TOTAL TRANSFERS IN	177,442	0	0
BEGINNING FUND BALANCE							
622,136	680,855	0	4890010	BEGINNING BALANCE	2,941	300,865	300,865
622,136	680,855	0		TOTAL BEGINNING FUND BALANCE	2,941	300,865	300,865
716,788	692,590	511,142		TOTAL RESOURCES	426,350	312,965	312,965
MATERIALS & SERVICES							
4,652	500	2,500	6201119	CONTRACTED SERVICES	675	2,500	2,500
43	675	500	6203001	ELECTRIC POWER	475	500	500
0	2,056	2,118	6203090	PROPERTY TAX EXPENSE	2,075	2,150	2,150
575	0	0	6206003	MEETINGS	0	0	0
1,761	2,739	2,739	6206005	LINCOLN COMMUNITY LAND TRUS	2,739	17,821	32,821
524	493	600	6209010	INSURANCE AND BONDS	654	690	690
54	6,364	10,000	6210001	BUILDING MAINTENANCE	1,000	5,000	5,000
7,608	12,827	18,457		TOTAL MATERIALS & SERVICES	7,618	28,661	43,661
CAPITAL OUTLAY							
0	560,822	0	6370110	PROPERTY ACQUISITION	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
631-000-AFFORDABLE HOUSING**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
28,324	116,000	192,685	6370130 AFFORDABLE HOUSING	0	284,304	269,304	269,304
28,324	676,822	192,685	TOTAL CAPITAL OUTLAY	0	284,304	269,304	269,304
TRANSFERS							
0	0	300,000	6601111 TRANSFER TO GENERAL FUND	117,867	0	0	0
0	0	300,000	TOTAL TRANSFERS	117,867	0	0	0
35,932	689,649	511,142	TOTAL EXPENDITURES	125,485	312,965	312,965	312,965
CONTINGENCY/FUND BALANCE							
680,855	2,941	0	6800502 UNAPPROPRIATED FUND BALANCE	300,865	0	0	0
680,855	2,941	0	TOTAL CONTINGENCY/FUND BALANCE	300,865	0	0	0
680,855	2,941	0	TOTAL ENDING FUND BALANCE	300,865	0	0	0
58,720	-677,914	0	<i>Excess of Resources over Expenditures</i>	297,924	-300,865	-300,865	-300,865

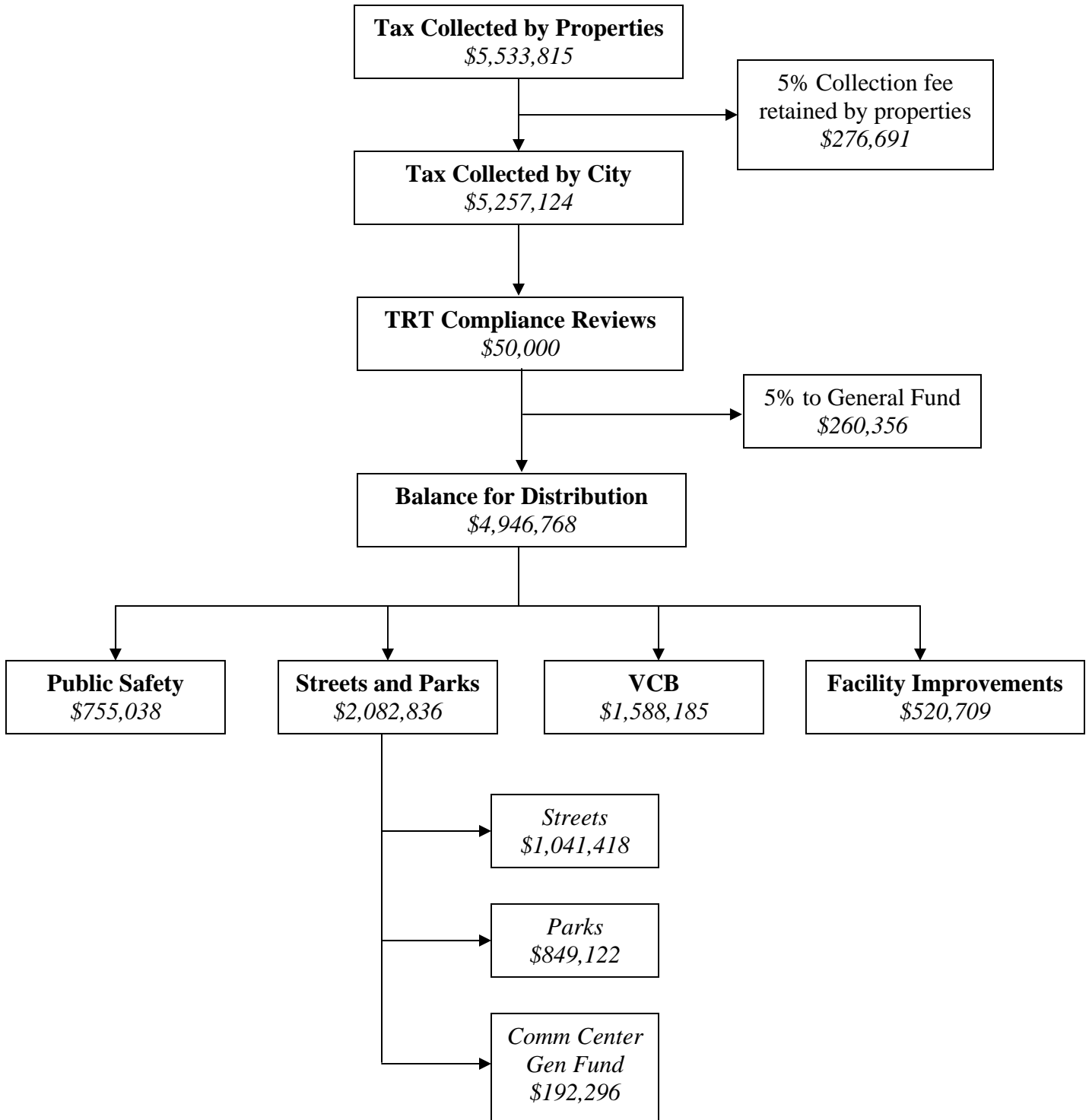
**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
632-000-HOUSING REHAB 96-97 H96035**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
13	14	0	4610001	9	0	0	0
0	0	0	4650002	0	0	0	0
13	14	0	TOTAL MISCELLANEOUS REVENUE		9	0	0
BEGINNING FUND BALANCE							
2,817	2,830	2,852	4890010	2,844	0	0	0
2,817	2,830	2,852	TOTAL BEGINNING FUND BALANCE		2,844	0	0
2,830	2,844	2,852	TOTAL RESOURCES		2,853	0	0
CAPITAL OUTLAY							
0	0	0	6370130	0	0	0	0
0	0	2,852	6370160	2,853	0	0	0
0	0	2,852	TOTAL CAPITAL OUTLAY		2,853	0	0
TRANSFERS							
0	0	0	6602631	0	0	0	0
0	0	0	TOTAL TRANSFERS		0	0	0
0	0	2,852	TOTAL EXPENDITURES		2,853	0	0
CONTINGENCY/FUND BALANCE							
2,830	2,844	0	6800502	0	0	0	0
2,830	2,844	0	TOTAL CONTINGENCY/FUND BALANCE		0	0	0
2,830	2,844	0	TOTAL ENDING FUND BALANCE		0	0	0
13	14	-2,852	<i>Excess of Resources over Expenditures</i>		-2,844	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015**

TRANSIENT ROOM TAX COLLECTION AND DISTRIBUTION ESTIMATES



**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
822-000-VISITOR & CONVENTION BUREAU**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TAXES							
1,287,508	1,371,414	1,423,826	4105010 TRT FUNDS	1,466,336	1,588,185	1,588,185	1,588,185
1,287,508	1,371,414	1,423,826	TOTAL TAXES	1,466,336	1,588,185	1,588,185	1,588,185
MISCELLANEOUS REVENUE							
15,849	4,976	3,500	4601012 GLASS FLOAT FESTIVAL	2,100	2,000	2,000	2,000
11,400	11,400	11,400	4601160 GLASS STUDIO (RENT INCOME)	12,800	18,450	18,450	18,450
41,579	54,945	45,000	4601161 CULINARY CENTER	56,800	58,000	58,000	58,000
-175	0	0	4601909 CASH SHORT/OVER	0	0	0	0
3,277	907	0	4601910 OTHER REVENUE	50	0	0	0
2,693	2,894	2,500	4610001 INTEREST ALLOCATED	2,500	2,300	2,300	2,300
0	2,000	2,000	4690005 ADVERTISING REVENUE	2,000	2,000	2,000	2,000
6,193	40	0	4690006 SPECIAL EVENTS REVENUE	0	0	0	0
4,116	4,931	3,500	4690008 KITE FESTIVALS	4,000	4,000	4,000	4,000
84,933	82,094	67,900	TOTAL MISCELLANEOUS REVENUE	80,250	86,750	86,750	86,750
BEGINNING FUND BALANCE							
680,320	724,819	498,324	4890010 BEGINNING BALANCE	588,412	564,036	564,036	564,036
680,320	724,819	498,324	TOTAL BEGINNING FUND BALANCE	588,412	564,036	564,036	564,036
2,052,761	2,178,327	1,990,050	TOTAL RESOURCES	2,134,998	2,238,971	2,238,971	2,238,971
PERSONAL SERVICES							
299,656	331,328	396,251	6101100 REGULAR FULL TIME SALARY	373,749	409,712	409,712	409,712
51,290	34,871	6,501	6102001 PART TIME & SEASONAL SALARY	8,027	14,847	14,847	14,847
787	479	750	6103012 OVERTIME	1,213	750	750	750
26,562	27,622	30,867	6105011 FICA/MEDICARE	28,154	32,535	32,535	32,535
2,087	3,805	4,320	6105012 WORKMEN'S COMP	4,137	6,126	6,126	6,126
12,491	562	0	6105013 UNEMPLOYMENT RE-IMBURSEMEN	0	0	0	0
54,962	61,430	73,667	6106011 MEDICAL & DENTAL INSURANCE	78,251	106,262	106,262	106,262
509	574	588	6106012 LIFE INSURANCE	598	679	679	679

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
822-000-VISITOR & CONVENTION BUREAU**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
1,184	1,554	1,813	6106013 LONG-TERM DISABILITY INS.	1,826	2,111	2,111	2,111
43,639	49,268	75,283	6106014 RETIREMENT	54,480	59,338	59,338	59,338
493,166	511,492	590,040	TOTAL PERSONAL SERVICES	550,435	632,360	632,360	632,360
MATERIALS & SERVICES							
141,583	153,582	165,350	6201119 CONTRACTED SERVICES	186,000	150,400	150,400	150,400
55,757	48,998	47,500	6201120 CONTRACTED SERVICES - EVENTS	47,300	49,700	49,700	49,700
1,052	1,199	1,431	6201153 GEOGRAPHICAL INFO SYS SUPPORT	1,313	2,551	2,551	2,551
89	1,180	800	6202101 COMPUTER SOFTWARE, UPGRADES,	1,200	1,450	1,450	1,450
27,080	27,154	28,567	6202110 INFORMATION TECHNOLOGY SUPP	28,567	29,621	29,621	29,621
1,296	1,224	1,500	6203020 TELEPHONE	1,300	1,300	1,300	1,300
59,402	102,800	100,000	6203022 NON-PROFIT GRANT FUND	91,222	150,000	150,000	150,000
0	25,000	100,000	6203023 FOR-PROFIT MARKETING FUND	2,240	50,000	50,000	50,000
0	0	0	6204001 PROPERTY LEASE (FOR EVENTS)	0	0	0	0
3,813	3,734	4,350	6204002 MACHINE LEASE	4,350	0	0	0
241,196	261,593	307,000	6205002 ADVERTISING & PROMOTION	316,570	306,900	306,900	306,900
35,598	44,332	35,500	6205003 PRINTING	41,975	37,250	37,250	37,250
1,342	3,008	3,500	6206001 GAS, MILEAGE REIMB	3,200	3,000	3,000	3,000
880	1,622	3,100	6206002 TRAINING	1,275	2,000	2,000	2,000
2,234	2,581	5,800	6206003 MEETINGS	4,750	2,000	2,000	2,000
1,371	374	0	6206004 RECRUITMENT/RELOCATION	200	200	4,000	4,000
5,211	5,219	6,000	6206005 MEMBERSHIP AND DUES	6,055	6,055	6,055	6,055
678	801	500	6206006 BOOKS AND PERIODICALS	550	550	550	550
39,806	44,664	40,000	6209001 POSTAGE, SHIPPING, METER LEASE	25,315	35,000	35,000	35,000
3,259	3,018	3,460	6209010 INSURANCE AND BONDS	3,460	3,970	3,970	3,970
20	0	250	6210001 BUILDING MAINTENANCE	0	0	0	0
0	0	0	6211020 MAINTENANCE/LEASE-OFFICE QUIP	0	0	0	0
1,286	3,022	3,100	6220001 STATIONERY SUPPLIES	2,650	2,000	2,000	2,000
313	0	244	6221013 VEHICLE REPAIR & OPERATION	242	0	0	0
133,109	208,357	146,000	6229001 OTHER SUPPLIES	131,400	131,550	131,550	131,550
19,380	19,712	21,000	6230001 FIREWORKS	20,204	21,000	21,000	21,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
822-000-VISITOR & CONVENTION BUREAU**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
0	0	0	6231080 ADA PLANNING/COMPLIANCE	18,690	35,000	35,000	35,000
775,753	963,175	1,024,952	TOTAL MATERIALS & SERVICES	940,028	1,021,497	1,025,297	1,025,297
CAPITAL OUTLAY							
0	0	0	6310101 OTHER VEHICLES	0	4,750	4,750	4,750
0	4,517	0	6320001 OFFICE EQUIPMENT	1,650	0	0	0
5,328	20,305	42,500	6320201 OTHER EQUIPMENT	4,700	30,000	30,000	30,000
0	0	1,000	6320501 OFFICE FURNISHINGS	0	0	0	0
0	0	5,000	6330201 BUILDING IMPROVEMENTS	5,500	0	0	0
0	35,120	52,000	6340300 ADA IMPROVEMENTS	0	30,000	30,000	30,000
5,328	59,941	100,500	TOTAL CAPITAL OUTLAY	11,850	64,750	64,750	64,750
TRANSFERS							
30,356	31,267	32,205	6601111 TRANSFER TO GENERAL FUND	32,205	33,500	33,500	33,500
23,340	24,040	26,444	6601120 TRANSFER TO LINCOLN SQ CENTER	26,444	29,088	29,088	29,088
0	0	10,000	6601201 TRANSFER TO STREET OPERATIONS	10,000	10,000	10,000	10,000
53,696	55,307	68,649	TOTAL TRANSFERS	68,649	72,588	72,588	72,588
1,327,943	1,589,915	1,784,141	TOTAL EXPENDITURES	1,570,962	1,791,195	1,794,995	1,794,995
CONTINGENCY/FUND BALANCE							
0	0	192,906	6780001 APPROPRIATED FB - CONTINGENCY	0	447,776	443,976	443,976
0	0	13,003	6780002 R.E. APPROPRIATED FB - CONTINGE	0	0	0	0
724,819	588,412	0	6800502 UNAPPROPRIATED FUND BALANCE	564,036	0	0	0
724,819	588,412	205,909	TOTAL CONTINGENCY/FUND BALANCE	564,036	447,776	443,976	443,976
724,819	588,412	205,909	TOTAL ENDING FUND BALANCE	564,036	447,776	443,976	443,976
44,499	-136,407	-292,415	<i>Excess of Resources over Expenditures</i>	-24,376	-116,260	-120,060	-120,060

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
265-000-PARKS MAINTENANCE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TAXES							
687,013	714,361	743,989	4105010 TRT FUNDS	773,596	849,122	849,122	849,122
687,013	714,361	743,989	TOTAL TAXES	773,596	849,122	849,122	849,122
INTER-GOVERNMENTAL							
0	0	20,000	4302080 OTHER STATE ALLOCATION	0	0	0	0
8,200	16,800	8,400	4302082 STATE MARINE BOARD GRANT		8,400	8,400	8,400
8,200	16,800	28,400	TOTAL INTER-GOVERNMENTAL	0	8,400	8,400	8,400
MISCELLANEOUS REVENUE							
2,158	564	750	4601910 OTHER REVENUE	1,218	750	750	750
1,381	1,891	1,500	4610001 INTEREST ALLOCATED	1,500	1,500	1,500	1,500
401	4,185	0	4650005 SALE OF EQUIPMENT	141	0	0	0
0	0	0	4690009 SKATEBOARD PARK	0	0	0	0
1,791	3,121	0	4690010 INSURANCE CLAIMS/REFUNDS	301	0	0	0
0	0	0	4690040 OPEN SPACE IMPROVEMENT (NET)	0	0	0	0
5,731	9,761	2,250	TOTAL MISCELLANEOUS REVENUE	3,160	2,250	2,250	2,250
TRANSFERS IN							
0	0	0	4702111 TRANSFER FROM GENERAL FUND	0	0	50,000	50,000
0	0	0	TOTAL TRANSFERS IN	0	0	50,000	50,000
BEGINNING FUND BALANCE							
456,104	454,491	510,813	4890010 BEGINNING BALANCE	539,819	547,744	547,744	547,744
456,104	454,491	510,813	TOTAL BEGINNING FUND BALANCE	539,819	547,744	547,744	547,744
1,157,047	1,195,412	1,285,452	TOTAL RESOURCES	1,316,575	1,407,516	1,457,516	1,457,516
PERSONAL SERVICES							
271,401	244,821	272,916	6101100 REGULAR FULL TIME SALARY	266,494	316,332	316,332	316,332
39,816	49,157	53,253	6102001 PART TIME & SEASONAL SALARY	53,253	28,334	28,334	28,334
469	804	1,000	6103012 OVERTIME	2,437	1,000	1,000	1,000
23,088	21,724	25,487	6105011 FICA/MEDICARE	24,509	26,596	26,596	26,596

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
265-000-PARKS MAINTENANCE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
11,726	14,850	16,547	6105012 WORKMEN'S COMP	15,212	18,436	18,436	18,436
20,246	5,658	6,000	6105013 UNEMPLOYMENT RE-IMBURSEMEN	6,000	2,000	2,000	2,000
78,052	70,902	74,133	6106011 MEDICAL & DENTAL INSURANCE	72,927	99,303	99,303	99,303
477	451	472	6106012 LIFE INSURANCE	472	556	556	556
1,018	1,124	1,257	6106013 LONG-TERM DISABILITY INS.	1,174	1,576	1,576	1,576
37,406	32,386	50,128	6106014 RETIREMENT	38,337	44,263	44,263	44,263
483,698	441,878	501,193	TOTAL PERSONAL SERVICES	480,815	538,396	538,396	538,396
MATERIALS & SERVICES							
26,617	33,557	28,000	6201119 CONTRACTED SERVICES	39,580	30,500	30,500	30,500
5,256	5,993	7,156	6201153 GEOGRAPHICAL INFO SYS SUPPORT	6,565	6,889	6,889	6,889
450	0	2,000	6201159 OTHER CONSULTANTS	2,000	2,000	2,000	2,000
0	292	1,000	6202101 COMPUTER SOFTWARE, UPGRADES,	0	1,000	1,000	1,000
10,415	12,436	11,903	6202110 INFORMATION TECHNOLOGY SUPP	11,903	17,279	17,279	17,279
18,422	18,703	20,000	6203001 ELECTRIC POWER	19,000	20,600	20,600	20,600
596	1,011	740	6203010 NATURAL GAS	740	800	800	800
1,762	1,606	1,800	6203020 TELEPHONE	1,800	1,800	1,800	1,800
3,313	4,226	3,000	6206002 TRAINING	3,000	3,000	3,000	3,000
970	1,987	0	6206004 RECRUITMENT/RELOCATION	550	500	500	500
175	50	200	6206005 MEMBERSHIP AND DUES	125	200	200	200
25	27	0	6206006 BOOKS AND PERIODICALS	100	100	100	100
1,894	1,637	1,000	6206007 SAFETY	1,500	2,000	2,000	2,000
18,450	16,544	20,000	6209010 INSURANCE AND BONDS	23,886	25,120	25,120	25,120
2,154	741	1,500	6209030 UNIFORMS & CLOTHING	1,500	1,500	1,500	1,500
842	1,324	1,000	6210001 BUILDING MAINTENANCE	1,000	1,000	1,000	1,000
35,103	36,909	80,550	6210010 SYSTEM MAINTENANCE	80,000	151,050	151,050	151,050
500	625	5,000	6210040 OPEN SPACE MAINTENANCE	0	0	0	0
0	0	0	6211020 MAINTENANCE/LEASE-OFFICE EQUI	0	0	0	0
19,006	15,910	17,500	6221001 GASOLINE, FUEL, OILS	17,500	19,250	19,250	19,250
22,174	20,185	19,539	6221013 VEHICLE REPAIR & OPERATION	17,928	22,285	22,285	22,285
7,845	8,440	10,000	6222020 FERTILIZERS	9,500	10,000	10,000	10,000
687	0	0	6222090 OTHER EXPENDABLE GOODS	0	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
265-000-PARKS MAINTENANCE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
5,631	4,493	5,500	6229001 OTHER SUPPLIES	4,500	4,300	4,300	4,300
0	8,241	20,000	6231080 ADA PLANNING/COMPLIANCE	20,000	20,000	20,000	20,000
182,287	194,939	257,388	TOTAL MATERIALS & SERVICES	262,677	341,173	341,173	341,173
CAPITAL OUTLAY							
0	0	0	6320001 OFFICE EQUIPMENT	0	0	0	0
18,344	0	8,000	6320201 OTHER EQUIPMENT	6,000	15,000	15,000	15,000
0	0	0	6330301 PARK IMPROVEMENTS	0	0	0	0
0	0	0	6330302 PARK PLAYGROUND EQUIPMENT	0	0	50,000	50,000
18,344	0	8,000	TOTAL CAPITAL OUTLAY	6,000	15,000	65,000	65,000
TRANSFERS							
18,229	18,776	19,339	6601111 TRANSFER TO GENERAL FUND	19,339	19,919	19,919	19,919
18,229	18,776	19,339	TOTAL TRANSFERS	19,339	19,919	19,919	19,919
702,557	655,593	785,920	TOTAL EXPENDITURES	768,831	914,488	964,488	964,488
CONTINGENCY/FUND BALANCE							
0	0	492,738	6780001 APPROPRIATED FB - CONTINGENCY	0	493,028	493,028	493,028
0	0	6,794	6780002 R.E. APPROPRIATED FB - CONTINGE	0	0	0	0
454,491	539,819	0	6800502 UNAPPROPRIATED FUND BALANCE	547,744	0	0	0
454,491	539,819	499,532	TOTAL CONTINGENCY/FUND BALANCE	547,744	493,028	493,028	493,028
454,491	539,819	499,532	TOTAL ENDING FUND BALANCE	547,744	493,028	493,028	493,028
-1,614	85,328	-11,281	<i>Excess of Resources over Expenditures</i>	7,925	-54,716	-54,716	-54,716

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
271-000-PARKS SDC IMPROVEMENT FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
42,366	47,242	53,255	4404111	IMPROVEMENT FEE	82,200	28,560	28,560
42,366	47,242	53,255		TOTAL CHARGES FOR SERVICES	82,200	28,560	28,560
INTER-GOVERNMENTAL							
0	0	641,600	4301800	PARKS FEDERAL GRANT	0	645,000	645,000
4,329	4,355	4,994	4302004	MTR. VEHICLE REV. ALLOCATION	4,755	4,600	4,600
4,329	4,355	646,594		TOTAL INTER-GOVERNMENTAL	4,755	649,600	649,600
MISCELLANEOUS REVENUE							
697	1,300	1,000	4601910	OTHER REVENUE	1,200	1,200	1,200
326	473	500	4610001	INTEREST ALLOCATED	550	600	600
1,024	1,774	1,500		TOTAL MISCELLANEOUS REVENUE	1,750	1,800	1,800
TRANSFERS IN							
9,851	0	0	4701620	TRANSFER FROM PARKS PLAYGRO	0	0	0
9,851	0	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
69,912	67,127	115,671	4890010	BEGINNING BALANCE	120,497	209,202	209,202
69,912	67,127	115,671		TOTAL BEGINNING FUND BALANCE	120,497	209,202	209,202
127,481	120,497	817,020		TOTAL RESOURCES	209,202	889,162	889,162
CAPITAL OUTLAY							
10,000	0	0	6330302	PARK PLAYGROUND EQUIPMENT	0	0	0
0	0	0	6340106	MASTER PLANS	0	20,000	20,000
50,354	0	802,000	6340205	TRAIL IMPROVEMENTS	0	770,000	770,000
0	0	15,020	6370400	ADDITIONAL CAPITAL RESERVE	0	99,162	99,162
60,354	0	817,020		TOTAL CAPITAL OUTLAY	0	889,162	889,162
60,354	0	817,020		TOTAL EXPENDITURES	0	889,162	889,162
CONTINGENCY/FUND BALANCE							
67,128	120,498	0	6800502	UNAPPROPRIATED FUND BALANCE	209,202	0	0
67,128	120,498	0		TOTAL CONTINGENCY/FUND BALANCE	209,202	0	0
67,128	120,498	0		TOTAL ENDING FUND BALANCE	209,202	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
272-000-OPEN SPACE MAINTENANCE**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
0	0	15,000	4601801	FOREST THINNING	12,383	15,000	15,000
2,532	2,251	0	4610001	INTEREST ALLOCATED	40	100	100
2,532	2,251	15,000	TOTAL MISCELLANEOUS REVENUE		12,423	15,100	15,100
TRANSFERS IN							
0	0	0	4701111	TRANSFER FROM GENERAL FUND	0	20,000	20,000
0	0	4,775	4701601	TRANSFER FROM CLOSED FUNDS	11,772	0	0
0	0	4,775	TOTAL TRANSFERS IN		11,772	20,000	20,000
BEGINNING FUND BALANCE							
550,330	552,862	0	4890010	BEGINNING BALANCE	0	19,616	19,616
550,330	552,862	0	TOTAL BEGINNING FUND BALANCE		0	19,616	19,616
552,862	555,113	19,775	TOTAL RESOURCES		24,195	54,716	54,716
PERSONAL SERVICES							
0	0	0	6102001	PART TIME & SEASONAL SALARY	0	8,320	8,320
0	0	0	6105011	FICA/MEDICARE	0	636	636
0	0	0	6105012	WORKMEN'S COMP	0	33	33
0	0	0	TOTAL PERSONAL SERVICES		0	8,989	8,989
MATERIALS & SERVICES							
0	0	0	6201119	CONTRACTED SERVICES	2,291	9,000	9,000
0	0	0	6210010	SYSTEM MAINTENANCE	1,782	0	0
0	0	0	6229001	OTHER SUPPLIES	0	7,000	7,000
0	0	15,000	6232001	TIMBER HARVEST EXPENSE	506	1,000	1,000
0	0	15,000	TOTAL MATERIALS & SERVICES		4,579	17,000	17,000
CAPITAL OUTLAY							
0	0	0	6320201	OTHER EQUIPMENT	0	4,000	4,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
272-000-OPEN SPACE MAINTENANCE**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
0	555,113	0	6340401 LAND PURCHASED	0	0	0	0
0	555,113	0	TOTAL CAPITAL OUTLAY	0	4,000	4,000	4,000
0	555,113	15,000	TOTAL EXPENDITURES	4,579	29,989	29,989	29,989
CONTINGENCY/FUND BALANCE							
0	0	4,775	6780001 APPROPRIATED FB - CONTINGENCY	0	24,727	24,727	24,727
552,862	0	0	6800502 UNAPPROPRIATED FUND BALANCE	19,616	0	0	0
552,862	0	4,775	TOTAL CONTINGENCY/FUND BALANCE	19,616	24,727	24,727	24,727
552,862	0	4,775	TOTAL ENDING FUND BALANCE	19,616	24,727	24,727	24,727
2,532	-552,862	4,775	<i>Excess of Resources over Expenditures</i>	19,616	5,111	5,111	5,111

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
469-000-UNBONDED ASSESSMENT FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
INTER-GOVERNMENTAL							
0	150,369	0	4302080	OTHER STATE ALLOCATION	0	0	0
0	150,369	0		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
402	1,091	1,000	4610001	INTEREST ALLOCATED	1,900	2,000	2,000
0	0	0	4650001	SALE OF REAL ESTATE	0	0	0
0	362	0	4690056	DEPOSITS-ENGINEERING REVIEW	0	0	0
402	1,453	1,000		TOTAL MISCELLANEOUS REVENUE	1,900	2,000	2,000
OTHER RESOURCES							
0	0	350,000	4801001	BOND SALES	0	0	0
0	0	350,000		TOTAL OTHER RESOURCES	0	0	0
TRANSFERS IN							
71,316	154,550	226,287	4703469	INTERFUND LOAN REPAYMENT	226,287	83,441	83,441
71,316	154,550	226,287		TOTAL TRANSFERS IN	226,287	83,441	83,441
BEGINNING FUND BALANCE							
23,443	81,384	232,004	4890010	BEGINNING BALANCE	236,203	434,390	434,390
23,443	81,384	232,004		TOTAL BEGINNING FUND BALANCE	236,203	434,390	434,390
95,161	387,757	809,291		TOTAL RESOURCES	464,390	519,831	519,831
MATERIALS & SERVICES							
0	148,369	0	6201119	CONTRACTED SERVICES	0	0	0
13,777	0	0	6201129	LID EXPENSES	0	0	0
0	0	0	6201156	ENGINEERING REVIEW EXPENSE	0	0	0
0	0	0	6231097	CHILD CARE PARTNERSHIP	0	0	0
13,777	148,369	0		TOTAL MATERIALS & SERVICES	0	0	0
CAPITAL OUTLAY							
0	0	0	6340101	ENGINEERING DESIGN	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
469-000-UNBONDED ASSESSMENT FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
0	0	350,000	6340201 GENERAL CONSTRUCTION	0	0	0	0
0	0	100,000	6340401 LAND PURCHASED	0	0	0	0
0	3,184	0	6350101 LID - LAKE DRIVE / VOYAGE	30,000	350,000	350,000	350,000
0	0	359,291	6370400 ADDITIONAL CAPITAL RESERVE	0	169,831	169,831	169,831
0	3,184	809,291	TOTAL CAPITAL OUTLAY	30,000	519,831	519,831	519,831
TRANSFERS							
0	0	0	6603100 INTERFUND LOAN	0	0	0	0
0	0	0	TOTAL TRANSFERS	0	0	0	0
13,777	151,554	809,291	TOTAL EXPENDITURES	30,000	519,831	519,831	519,831
CONTINGENCY/FUND BALANCE							
81,385	236,204	0	6800502 UNAPPROPRIATED FUND BALANCE	434,390	0	0	0
81,385	236,204	0	TOTAL CONTINGENCY/FUND BALANCE	434,390	0	0	0
81,385	236,204	0	TOTAL ENDING FUND BALANCE	434,390	0	0	0
<i>57,941</i>	<i>154,819</i>	<i>-232,004</i>	<i>Excess of Resources over Expenditures</i>	<i>198,187</i>	<i>-434,390</i>	<i>-434,390</i>	<i>-434,390</i>

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
201-000-STREET OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TAXES							
844,268	899,323	933,643	4105010	TRT FUNDS	961,518	1,041,418	1,041,418
844,268	899,323	933,643		TOTAL TAXES	961,518	1,041,418	1,041,418
FEES, LICENSES, PERMITS							
3,326	3,520	0	4202010	EXCAVATING & GRADING PERMITS	3,500	3,500	3,500
3,326	3,520	0		TOTAL FEES, LICENSES, PERMITS	3,500	3,500	3,500
INTER-GOVERNMENTAL							
0	0	0	4301800	FEDERAL GRANTS	0	0	0
428,552	431,129	505,231	4302004	MTR. VEHICLE REV. ALLOCATION	450,000	454,385	454,385
0	30,007	0	4302080	OTHER STATE ALLOC (moved to 211)	0	0	0
428,552	461,136	505,231		TOTAL INTER-GOVERNMENTAL	450,000	454,385	454,385
MISCELLANEOUS REVENUE							
41	2,636	0	4601910	OTHER REVENUE	552	0	0
1,399	1,924	0	4610001	INTEREST ALLOCATED	1,900	1,900	1,900
11,349	0	0	4650005	SALE OF EQUIPMENT	0	0	0
0	0	0	4690010	INSURANCE CLAIMS/REFUND	2,030	0	0
12,790	4,560	0		TOTAL MISCELLANEOUS REVENUE	4,482	1,900	1,900
TRANSFERS IN							
0	0	10,000	4701822	TRANSFER FROM VCB FUND	10,000	10,000	10,000
0	0	75,000	4702112	R.E. TRANSFER FROM GENERAL FU	0	0	0
0	0	85,000		TOTAL TRANSFERS IN	10,000	10,000	10,000
BEGINNING FUND BALANCE							
695,277	516,415	426,017	4890010	BEGINNING BALANCE	464,261	528,970	528,970
695,277	516,415	426,017		TOTAL BEGINNING FUND BALANCE	464,261	528,970	528,970
1,984,212	1,884,953	1,949,891		TOTAL RESOURCES	1,893,761	2,040,173	2,040,173

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
201-000-STREET OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
PERSONAL SERVICES							
330,487	353,427	380,492	6101100	REGULAR FULL TIME SALARY	363,756	377,959	377,959
9,930	15,422	18,496	6102001	PART TIME & SEASONAL SALARY	22,689	36,433	36,433
2,052	563	2,000	6103012	OVERTIME	1,087	2,000	2,000
25,754	28,614	30,790	6105011	FICA/MEDICARE	30,323	31,969	31,969
20,625	28,134	31,291	6105012	WORKMEN'S COMP	29,621	34,605	34,605
1,449	2,453	1,500	6105013	UNEMPLOYMENT RE-IMBURSEMEN	7,000	1,500	1,500
84,203	100,447	108,147	6106011	MEDICAL & DENTAL INSURANCE	108,796	117,281	117,281
535	560	575	6106012	LIFE INSURANCE	573	603	603
1,206	1,629	1,805	6106013	LONG-TERM DISABILITY INS.	1,585	2,032	2,032
49,266	49,978	73,932	6106014	RETIREMENT	52,278	57,930	57,930
525,506	581,227	649,028	TOTAL PERSONAL SERVICES		617,708	662,312	662,312
MATERIALS & SERVICES							
1,235	43,497	44,200	6201119	CONTRACTED SERVICES	26,000	25,200	25,200
13,573	15,619	18,836	6201153	GEOGRAPHICAL INFO SYS SUPPORT	17,283	18,115	18,115
3,608	428	2,000	6202101	COMPUTER SOFTWARE, UPGRADES,	2,000	2,000	2,000
23,339	21,715	21,425	6202110	INFORMATION TECHNOLOGY SUPP	21,425	22,215	22,215
5,685	5,638	5,500	6203001	ELECTRIC POWER	5,600	5,500	5,500
189,789	184,529	190,000	6203002	STREET LIGHTING	180,000	190,000	190,000
4,583	4,942	4,900	6203020	TELEPHONE	4,900	4,900	4,900
6,277	4,690	5,000	6206002	TRAINING	5,000	5,000	5,000
396	12	0	6206003	MEETINGS	300	300	300
1,064	840	500	6206004	RECRUITMENT/RELOCATION	600	500	500
987	519	500	6206005	MEMBERSHIP AND DUES	850	500	500
281	55	120	6206006	BOOKS AND PERIODICALS	100	120	120
1,876	821	2,000	6206007	SAFETY	2,000	2,000	2,000
7,619	6,306	8,000	6209010	INSURANCE AND BONDS	7,862	9,330	9,330
1,161	903	1,000	6209030	UNIFORMS & CLOTHING	1,500	1,000	1,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
201-000-STREET OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
736	3,374	500	6210001 BUILDING MAINTENANCE	600	2,000	2,000	2,000
304	8,829	0	6210009 STREET OVERLAY PROJECTS	0	0	0	0
39,370	53,901	56,000	6210010 SYSTEM MAINTENANCE	50,000	56,000	56,000	56,000
0	2,388	0	6210011 SYSTEM MAINT - EMERGENCY REP	0	0	0	0
0	0	0	6210020 REPAIR/DEMOL CONDEMMED PROP	0	0	0	0
1,495	1,807	3,000	6211010 STREET SIGNAL MAINTENANCE	4,500	4,500	4,500	4,500
1,698	1,764	2,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	2,500	2,500	2,500	2,500
17,719	20,421	20,000	6221001 GASOLINE, FUEL, OILS	20,000	20,000	20,000	20,000
88,243	48,276	61,060	6221013 VEHICLE REPAIR & OPERATION	68,158	75,633	75,633	75,633
1,603	0	0	6221015 CORROSION CONTROL	0	3,000	3,000	3,000
6,097	6,487	7,000	6229001 OTHER SUPPLIES	4,000	6,000	6,000	6,000
0	19,378	30,000	6231080 ADA PLANNING/COMPLIANCE	20,000	30,000	30,000	30,000
0	1,886	1,000	6231204 BANNERS	725	1,000	1,000	1,000
1,994	1,518	2,000	6231210 COMMUNITY CLEAN-UP PROGRAM	2,000	2,000	2,000	2,000
420,730	460,546	487,041	TOTAL MATERIALS & SERVICES	447,903	489,313	489,313	489,313
CAPITAL OUTLAY							
0	0	0	6310101 OTHER VEHICLES	0	8,500	8,500	8,500
0	0	1,000	6320001 OFFICE EQUIPMENT	0	0	0	0
47,281	1,123	1,000	6320201 OTHER EQUIPMENT	14,000	51,000	51,000	51,000
0	0	75,000	6340401 EASEMENT PURCHASE	3,634	100,000	100,000	100,000
47,281	1,123	77,000	TOTAL CAPITAL OUTLAY	17,634	159,500	159,500	159,500
TRANSFERS							
18,390	20,229	22,252	6601120 TRANSFER TO LINCOLN SQ CENTER	22,252	24,477	24,477	24,477
400,000	300,000	200,000	6601205 TRANSFER TO STREET CAPITAL	200,000	200,000	200,000	200,000
55,890	57,567	59,294	6602111 REIMBURSE GEN FUND SERVICES	59,294	61,073	61,073	61,073
474,280	377,796	281,546	TOTAL TRANSFERS	281,546	285,550	285,550	285,550
1,467,797	1,420,692	1,494,615	TOTAL EXPENDITURES	1,364,791	1,596,675	1,596,675	1,596,675

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
201-000-STREET OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CONTINGENCY/FUND BALANCE							
0	0	322,515	6780001	APPROPRIATED FB - CONTINGENCY	0	443,498	443,498
0	0	132,761	6780002	R.E. APPROPRIATED FB - CONTINGE	0	0	0
516,416	464,262	0	6800502	UNAPPROPRIATED FUND BALANCE	528,970	0	0
516,416	464,262	455,276		TOTAL CONTINGENCY/FUND BALANCE	528,970	443,498	443,498
516,416	464,262	455,276		TOTAL ENDING FUND BALANCE	528,970	443,498	443,498
-178,862	-52,154	29,259		<i>Excess of Resources over Expenditures</i>	64,709	-85,472	-85,472

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
211-000-STREET CAPITAL FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
INTER-GOVERNMENTAL							
0	0	0	4301850	FEMA REIMBURSEMENT	0	160,000	160,000
86,640	82,294	92,643	4302080	STP GRANTS	92,643	91,000	91,000
86,640	82,294	92,643	TOTAL INTER-GOVERNMENTAL		92,643	251,000	251,000
MISCELLANEOUS REVENUE							
0	0	0	4601910	OTHER REVENUE	0	0	0
2,430	1,920	2,500	4610001	INTEREST ALLOCATED	2,150	1,900	1,900
2,430	1,920	2,500	TOTAL MISCELLANEOUS REVENUE		2,150	1,900	1,900
TRANSFERS IN							
0	0	0	4702112	R.E. TRANSFER FROM GENERAL FU	75,000	100,000	100,000
400,000	300,000	200,000	4702220	TRANSFER FROM STREET OPERATI	200,000	200,000	200,000
400,000	300,000	200,000	TOTAL TRANSFERS IN		275,000	300,000	300,000
BEGINNING FUND BALANCE							
416,587	413,012	458,116	4890010	BEGINNING BALANCE	478,721	762,014	762,014
416,587	413,012	458,116	TOTAL BEGINNING FUND BALANCE		478,721	762,014	762,014
905,657	797,227	753,259	TOTAL RESOURCES		848,514	1,314,914	1,314,914
MATERIALS & SERVICES							
406,558	299,958	350,000	6210009	STREET OVERLAY PROJECTS	30,000	260,000	260,000
0	0	0	6210010	SYSTEM MAINTENANCE	0	0	0
0	0	0	6210011	SYSTEM MAINTENANCE - EMERGEN	26,100	363,321	363,321
406,558	299,958	350,000	TOTAL MATERIALS & SERVICES		56,100	623,321	623,321
CAPITAL OUTLAY							
0	0	0	6320201	OTHER EQUIPMENT	0	0	0
0	0	0	6340206	STORM DRAIN CONSTRUCTION	0	0	0
86,087	18,547	250,000	6340208	SIDEWALK CONSTRUCTION	30,400	260,000	260,000
0	0	0	6340211	ROADS END STREETS AND DRAINAGE	0	175,000	175,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
211-000-STREET CAPITAL FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
0	0	0	6340300 ADA IMPROVEMENTS	0	0	0	0
0	0	153,259	6370400 ADDITIONAL CAPITAL RESERVE	0	256,593	256,593	256,593
86,087	18,547	403,259	TOTAL CAPITAL OUTLAY	30,400	691,593	691,593	691,593
492,645	318,506	753,259	TOTAL EXPENDITURES	86,500	1,314,914	1,314,914	1,314,914
CONTINGENCY/FUND BALANCE							
413,012	478,721	0	6800502 UNAPPROPRIATED FUND BALANCE	762,014	0	0	0
413,012	478,721	0	TOTAL CONTINGENCY/FUND BALANCE	762,014	0	0	0
413,012	478,721	0	TOTAL ENDING FUND BALANCE	762,014	0	0	0
-3,575	65,709	-458,116	<i>Excess of Resources over Expenditures</i>	283,293	-762,014	-762,014	-762,014

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
212-000-TRANSPORTATION DEVELOP FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
11,146	12,622	13,200	4404001	IMPROVE FEE - INSIDE	8,600	9,025	9,025
11,146	12,622	13,200		TOTAL CHARGES FOR SERVICES	8,600	9,025	9,025
MISCELLANEOUS REVENUE							
1,133	1,275	1,325	4610001	INTEREST ALLOCATED	1,500	1,500	1,500
1,133	1,275	1,325		TOTAL MISCELLANEOUS REVENUE	1,500	1,500	1,500
BEGINNING FUND BALANCE							
241,927	251,398	265,233	4890010	BEGINNING BALANCE	265,295	275,395	275,395
241,927	251,398	265,233		TOTAL BEGINNING FUND BALANCE	265,295	275,395	275,395
254,206	265,295	279,758		TOTAL RESOURCES	275,395	285,920	285,920
CAPITAL OUTLAY							
2,808	0	0	6340106	MASTER PLANS	0	0	0
0	0	279,758	6370400	ADDITIONAL CAPITAL RESERVE	0	285,920	285,920
2,808	0	279,758		TOTAL CAPITAL OUTLAY	0	285,920	285,920
2,808	0	279,758		TOTAL EXPENDITURES	0	285,920	285,920
CONTINGENCY/FUND BALANCE							
251,397	265,294	0	6800502	UNAPPROPRIATED FUND BALANCE	275,395	0	0
251,397	265,294	0		TOTAL CONTINGENCY/FUND BALANCE	275,395	0	0
251,397	265,294	0		TOTAL ENDING FUND BALANCE	275,395	0	0
9,471	13,897	-265,233		<i>Excess of Resources over Expenditures</i>	10,100	-275,395	-275,395

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
213-000-STORM DRAINAGE DEVELOP FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
853	821	1,100	4404001	IMPROVE FEE - INSIDE	550	600	600
853	821	1,100		TOTAL CHARGES FOR SERVICES	550	600	600
MISCELLANEOUS REVENUE							
368	399	400	4610001	INTEREST ALLOCATED	350	400	400
368	399	400		TOTAL MISCELLANEOUS REVENUE	350	400	400
BEGINNING FUND BALANCE							
79,401	80,622	82,072	4890010	BEGINNING BALANCE	81,842	82,742	82,742
79,401	80,622	82,072		TOTAL BEGINNING FUND BALANCE	81,842	82,742	82,742
80,622	81,842	83,572		TOTAL RESOURCES	82,742	83,742	83,742
CAPITAL OUTLAY							
0	0	0	6340106	MASTER PLANS	0	0	0
0	0	0	6340209	OTHER CONSTRUCTION	0	0	0
0	0	83,572	6370400	ADDITIONAL CAPITAL RESERVE	0	83,742	83,742
0	0	83,572		TOTAL CAPITAL OUTLAY	0	83,742	83,742
0	0	83,572		TOTAL EXPENDITURES	0	83,742	83,742
CONTINGENCY/FUND BALANCE							
80,622	81,842	0	6800502	UNAPPROPRIATED FUND BALANCE	82,742	0	0
80,622	81,842	0		TOTAL CONTINGENCY/FUND BALANCE	82,742	0	0
80,622	81,842	0		TOTAL ENDING FUND BALANCE	82,742	0	0
1,221	1,220	-82,072		<i>Excess of Resources over Expenditures</i>	900	-82,742	-82,742

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
214-000-N HWY 101 IMPROVEMENT PROGRAM**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
0	7,882	0	4404300	TRAFFIC IMPACT FEES	0	0	0
0	7,882	0		TOTAL CHARGES FOR SERVICES	0	0	0
MISCELLANEOUS REVENUE							
486	559	500	4610001	INTEREST ALLOCATED	400	400	400
486	559	500		TOTAL MISCELLANEOUS REVENUE	400	400	400
BEGINNING FUND BALANCE							
105,543	106,029	114,411	4890010	BEGINNING BALANCE	114,470	114,870	114,870
105,543	106,029	114,411		TOTAL BEGINNING FUND BALANCE	114,470	114,870	114,870
106,029	114,470	114,911		TOTAL RESOURCES	114,870	115,270	115,270
CAPITAL OUTLAY							
0	0	114,911	6370400	ADDITIONAL CAPITAL RESERVE	0	115,270	115,270
0	0	114,911		TOTAL CAPITAL OUTLAY	0	115,270	115,270
0	0	114,911		TOTAL EXPENDITURES	0	115,270	115,270
CONTINGENCY/FUND BALANCE							
106,029	114,470	0	6800502	UNAPPROPRIATED FUND BALANCE	114,870	0	0
106,029	114,470	0		TOTAL CONTINGENCY/FUND BALANCE	114,870	0	0
106,029	114,470	0		TOTAL ENDING FUND BALANCE	114,870	0	0
486	8,441	-114,411		<i>Excess of Resources over Expenditures</i>	400	-114,870	-114,870

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
215-000-INTERSECTION IMPROVEMENT**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
0	0	0	4404300	TRAFFIC IMPACT FEES	0	0	0
0	0	0		TOTAL CHARGES FOR SERVICES	0	0	0
MISCELLANEOUS REVENUE							
588	633	650	4610001	INTEREST ALLOCATED	600	600	600
588	633	650		TOTAL MISCELLANEOUS REVENUE	600	600	600
BEGINNING FUND BALANCE							
127,900	128,488	129,123	4890010	BEGINNING BALANCE	129,121	129,721	129,721
127,900	128,488	129,123		TOTAL BEGINNING FUND BALANCE	129,121	129,721	129,721
128,488	129,121	129,773		TOTAL RESOURCES	129,721	130,321	130,321
CAPITAL OUTLAY							
0	0	129,773	6340209	OTHER CONSTRUCTION	0	130,321	130,321
0	0	0	6370400	ADDITIONAL CAPITAL RESERVE	0	0	0
0	0	129,773		TOTAL CAPITAL OUTLAY	0	130,321	130,321
0	0	129,773		TOTAL EXPENDITURES	0	130,321	130,321
CONTINGENCY/FUND BALANCE							
128,489	129,122	0	6800502	UNAPPROPRIATED FUND BALANCE	129,721	0	0
128,489	129,122	0		TOTAL CONTINGENCY/FUND BALANCE	129,721	0	0
128,489	129,122	0		TOTAL ENDING FUND BALANCE	129,721	0	0
588	633	-129,123		<i>Excess of Resources over Expenditures</i>	600	-129,721	-129,721

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
221-000-WATER UTILITY OPERATION**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
3,107,846	3,272,386	3,165,522	4403001	3,170,200	3,292,000	3,292,000	3,292,000
21,251	22,347	20,000	4403101	22,000	22,000	22,000	22,000
6,985	5,805	6,000	4403111	9,570	9,500	9,500	9,500
0	777	2,016	4403115	2,000	2,000	2,000	2,000
28,864	31,240	34,200	4405030	18,500	20,000	20,000	20,000
3,164,946	3,332,556	3,227,738		3,222,270	3,345,500	3,345,500	3,345,500
INTER-GOVERNMENTAL							
86,713	3,685	0	4302080	0	0	0	0
86,713	3,685	0		0	0	0	0
MISCELLANEOUS REVENUE							
2,002	307	0	4601910	1,200	1,000	1,000	1,000
-530	-583	-500	4610001	-500	-500	-500	-500
570	2,079	0	4650005	1,900	0	0	0
0	629	0	4690010	0	0	0	0
2,042	2,432	-500		2,600	500	500	500
BEGINNING FUND BALANCE							
501,656	502,539	555,113	4890010	638,961	554,072	554,072	554,072
501,656	502,539	555,113		638,961	554,072	554,072	554,072
3,755,356	3,841,212	3,782,351		3,863,831	3,900,072	3,900,072	3,900,072
PERSONAL SERVICES							
645,990	695,709	717,887	6101100	721,392	723,892	723,892	723,892
48,235	45,916	53,992	6102001	63,633	72,242	72,242	72,242
33,587	30,868	35,000	6103012	41,982	35,000	35,000	35,000
53,203	57,037	61,842	6105011	60,684	63,698	63,698	63,698
27,192	34,726	37,072	6105012	36,836	40,376	40,376	40,376
1,449	13	1,500	6105013	7,000	1,500	1,500	1,500

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
221-000-WATER UTILITY OPERATION**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
165,429	181,378	198,474	6106011	MEDICAL & DENTAL INSURANCE	192,103	203,626	203,626	203,626
1,027	1,053	1,094	6106012	LIFE INSURANCE	1,093	1,122	1,122	1,122
2,503	3,064	3,461	6106013	LONG-TERM DISABILITY INS.	3,560	3,863	3,863	3,863
112,303	114,341	147,388	6106014	RETIREMENT	122,253	123,779	123,779	123,779
1,090,918	1,164,106	1,257,710		TOTAL PERSONAL SERVICES	1,250,536	1,269,098	1,269,098	1,269,098
MATERIALS & SERVICES								
59,607	73,444	55,500	6201119	CONTRACTED SERVICES	78,000	97,401	97,401	97,401
8,719	6,498	24,300	6201121	SAMPLING/TESTING SERVICES	16,940	16,275	16,275	16,275
18,739	21,240	25,993	6201153	GEOGRAPHICAL INFO SYS SUPPORT	23,849	25,515	25,515	25,515
280	0	0	6201159	OTHER CONSULTANTS	0	0	0	0
1,020	2,035	1,841	6202099	MISC. PERMITS	4,500	1,841	1,841	1,841
8,456	7,421	8,000	6202101	COMPUTER SOFTWARE, UPGRADES,	11,500	10,000	10,000	10,000
45,633	48,411	49,993	6202110	INFORMATION TECHNOLOGY SUPP	49,993	39,494	39,494	39,494
114,683	107,556	124,358	6203001	ELECTRIC POWER	98,000	110,000	110,000	110,000
1,597	1,705	1,600	6203010	NATURAL GAS	1,600	2,000	2,000	2,000
10,506	11,742	15,000	6203020	TELEPHONE	12,000	15,000	15,000	15,000
0	0	0	6205001	LEGAL NOTICES	0	0	0	0
0	0	0	6205002	ADVERTISING & PROMOTION	0	0	0	0
0	0	10,000	6205007	WATER CONSERVATION	2,500	5,000	5,000	5,000
8,420	7,221	15,600	6206002	TRAINING	8,000	11,000	11,000	11,000
243	74	0	6206003	MEETINGS	300	300	300	300
380	5,952	1,500	6206004	RECRUITMENT/RELOCATION	1,000	1,500	1,500	1,500
1,858	2,749	3,480	6206005	MEMBERSHIP AND DUES	3,480	3,480	3,480	3,480
25	234	200	6206006	BOOKS AND PERIODICALS	500	200	200	200
2,082	2,199	7,550	6206007	SAFETY	7,500	4,550	4,550	4,550
11,913	12,839	15,500	6209001	POSTAGE, SHIPPING, METER LEASE	2,500	1,500	1,500	1,500
21,683	20,402	24,545	6209010	INSURANCE AND BONDS	26,146	28,660	28,660	28,660
2,762	2,798	2,000	6209030	UNIFORMS & CLOTHING	2,000	2,000	2,000	2,000
1,694	3,381	2,200	6210001	BUILDING MAINTENANCE	2,000	2,200	2,200	2,200
137,709	85,457	120,000	6210010	SYSTEM MAINTENANCE	120,000	120,000	120,000	120,000
110,784	0	0	6210011	SYSTEM MAINT - EMERGENCY REP	0	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
221-000-WATER UTILITY OPERATION**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
2,357	2,273	3,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	3,500	3,500	3,500	3,500
7,336	17,194	18,700	6211040 PUMP STATION MAINTENANCE	38,000	13,150	13,150	13,150
54,944	38,293	50,000	6211050 TREATMENT PLANT MAINTENANCE	55,000	94,000	94,000	94,000
605	652	1,500	6213001 CLEANING ALLOWANCE	1,500	1,500	1,500	1,500
30,896	19,307	25,000	6221001 GASOLINE, FUEL, OILS	20,000	25,000	25,000	25,000
27,334	35,487	26,866	6221013 VEHICLE REPAIR & OPERATION	37,517	36,466	36,466	36,466
0	970	0	6221015 CORROSION CONTROL	0	0	0	0
5,841	5,307	5,550	6222001 LABORATORY SUPPLIES	5,550	3,300	3,300	3,300
17,618	17,934	29,500	6222010 CHEMICALS	24,343	34,250	34,250	34,250
16,616	14,057	13,000	6229001 OTHER SUPPLIES	13,000	13,000	13,000	13,000
732,338	574,832	682,776	TOTAL MATERIALS & SERVICES	670,718	722,082	722,082	722,082
CAPITAL OUTLAY							
0	0	0	6310101 OTHER VEHICLES	27,803	35,800	35,800	35,800
0	0	1,000	6320001 OFFICE EQUIPMENT	0	0	0	0
56,880	0	41,785	6320201 OTHER EQUIPMENT	13,975	0	0	0
0	0	0	6340202 WATER SYSTEM CONSTRUCTION	0	0	0	0
0	0	0	6340401 LAND PURCHASED	986	0	0	0
56,880	0	42,785	TOTAL CAPITAL OUTLAY	42,764	35,800	35,800	35,800
TRANSFERS							
18,390	20,229	22,252	6601120 TRANSFER TO LINCOLN SQ CENTER	22,252	24,477	24,477	24,477
0	0	5,000	6601193 TRANSFER TO % FOR ARTS	1,500	5,000	5,000	5,000
0	0	97,561	6601232 WATER SYSTEM REPLACEMENT FU	0	100,000	100,000	100,000
365,000	365,000	385,000	6601233 TRANSFER TO WATER BONDS - 2007	385,000	924,000	924,000	924,000
294,000	294,000	546,439	6601327 2006 WATER REFUNDING BONDS	546,439	0	0	0
510,000	510,000	110,600	6601329 TRANSFER TO BOND REDEMPTION	110,533	0	0	0
0	83,234	83,441	6601469 TRANSFER TO UNBONDED ASSESS F	83,441	83,441	83,441	83,441
185,291	190,850	196,576	6602111 REIMBURSE GEN FUND SERVICES	196,576	202,473	202,473	202,473
1,372,681	1,463,313	1,446,869	TOTAL TRANSFERS	1,345,741	1,339,391	1,339,391	1,339,391
3,252,817	3,202,251	3,430,140	TOTAL EXPENDITURES	3,309,759	3,366,371	3,366,371	3,366,371

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
221-000-WATER UTILITY OPERATION**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CONTINGENCY/FUND BALANCE							
0	0	352,211	6780001	APPROPRIATED FB - CONTINGENCY	0	533,701	533,701
502,539	638,960	0	6800502	UNAPPROPRIATED FUND BALANCE	554,072	0	0
502,539	638,960	352,211		TOTAL CONTINGENCY/FUND BALANCE	554,072	533,701	533,701
502,539	638,960	352,211		TOTAL ENDING FUND BALANCE	554,072	533,701	533,701
883	136,422	-202,902		<i>Excess of Resources over Expenditures</i>	-84,889	-20,371	-20,371

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
WATER SUMMARY - 232, 233, 234
(SYS REPLACEMENT CAPITAL RES)**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CHARGES FOR SERVICES							
17,126	20,744	23,375	4404101	30,600	14,900	14,900	14,900
0	0	0	4404102	0	0	0	0
40,524	49,127	55,300	4404111	72,340	35,200	35,200	35,200
0	0	0	4404112	0	0	0	0
57,650	69,871	78,675		102,940	50,100	50,100	50,100
INTER-GOVERNMENTAL							
0	0	262,500	4301850	0	0	0	0
0	0	262,500		0	0	0	0
MISCELLANEOUS REVENUE							
808	839	950	4610001	350	350	350	350
808	839	950		350	350	350	350
TRANSFERS IN							
0	0	97,561	4701770	0	100,000	100,000	100,000
0	0	0	4701870	0	0	0	0
0	0	0	4703469	0	0	0	0
0	0	97,561		0	100,000	100,000	100,000
BEGINNING FUND BALANCE							
222,375	195,099	200,834	4890010	152,155	116,082	116,082	116,082
222,375	195,099	200,834		152,155	116,082	116,082	116,082
280,833	265,809	640,520		255,445	266,532	266,532	266,532
CAPITAL OUTLAY							
15,734	0	0	6320601	0	0	0	0
0	0	95,000	6340101	0	0	0	0
0	0	10,000	6340106	15,716	5,000	5,000	5,000
0	43,654	277,561	6340202	73,647	0	0	0
0	0	0	6340248	0	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
WATER SUMMARY - 232, 233, 234
(SYS REPLACEMENT CAPITAL RES)**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
0	0	207,959	6370400	ADDITIONAL CAPITAL RESERVE	0	211,532	211,532	211,532
15,734	43,654	590,520		TOTAL CAPITAL OUTLAY	89,363	216,532	216,532	216,532
				TRANSFERS				
70,000	70,000	50,000	6601232	WATER BOND FUND - 2005	50,000	50,000	50,000	50,000
0	0	0	6601469	TRF UNBONDED ASSESS FUND	0	0	0	0
70,000	70,000	50,000		TOTAL TRANSFERS	50,000	50,000	50,000	50,000
85,734	113,654	640,520		TOTAL EXPENDITURES	139,363	266,532	266,532	266,532
				CONTINGENCY/FUND BALANCE				
195,099	152,155	0	6800502	UNAPPROPRIATED FUND BALANCE	116,082	0	0	0
195,099	152,155	0		TOTAL CONTINGENCY/FUND BALANCE	116,082	0	0	0
195,099	152,155	0		TOTAL ENDING FUND BALANCE	116,082	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
235-000-WATER CONSTRUCTION FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
RESOURCES								
INTER-GOVERNMENTAL								
0	0	0	4301850	FEMA REIMBURSEMENT	0	348,778	348,778	348,778
0	0	0		TOTAL INTER-GOVERNMENTAL	0	348,778	348,778	348,778
MISCELLANEOUS REVENUE								
0	0	0	4610001	INTEREST ALLOCATED	3,600	15,000	15,000	15,000
0	0	0		TOTAL MISCELLANEOUS REVENUE	3,600	15,000	15,000	15,000
OTHER RESOURCES								
0	0	4,000,000	4801001	BOND SALES	4,000,000	0	0	0
0	0	4,000,000		TOTAL OTHER RESOURCES	4,000,000	0	0	0
BEGINNING FUND BALANCE								
0	0	0	4890010	BEGINNING BALANCE	0	3,347,197	3,347,197	3,347,197
0	0	0		TOTAL BEGINNING FUND BALANCE	0	3,347,197	3,347,197	3,347,197
0	0	4,000,000		TOTAL RESOURCES	4,003,600	3,710,975	3,710,975	3,710,975
CAPITAL OUTLAY								
0	0	0	6340101	ENGINEERING DESIGN	0	30,000	30,000	30,000
0	0	0	6340202	WATER SYSTEM CONSTRUCTION	0	0	0	0
0	0	100,000	6340245	S 48TH STREET EXTENSION	67,280	60,000	60,000	60,000
0	0	0	6340251	WATER PLANT IMPROVEMENTS	0	220,000	220,000	220,000
0	0	50,000	6340263	SCHOONER CRK WTP BORING - FEM	923	513,000	513,000	513,000
0	0	600,000	6340264	NELSCOTT UTILITY RELOCATION	463,000	178,585	178,585	178,585
0	0	0	6340265	CUTLER CITY - TAFT WATER LINE	0	1,115,000	1,115,000	1,115,000
0	0	0	6340269	TAFT WATER LINE REPLACEMENT	0	245,000	245,000	245,000
0	0	25,000	6340305	BOND ISSUANCE COSTS	25,000	0	0	0
0	0	200	6340401	LAND PURCHASED	200	0	0	0
0	0	1,124,800	6370400	ADDITIONAL CAPITAL RESERVE	0	0	0	0
0	0	1,900,000		TOTAL CAPITAL OUTLAY	556,403	2,361,585	2,361,585	2,361,585

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
235-000-WATER CONSTRUCTION FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15	
DEBT SERVICE								
0	0	100,000	6412010	PAYMENT ON CONTRACTS PAYABL	100,000	250,000	250,000	250,000
0	0	100,000		TOTAL DEBT SERVICE	100,000	250,000	250,000	250,000
0	0	2,000,000		TOTAL EXPENDITURES	656,403	2,611,585	2,611,585	2,611,585
CONTINGENCY/FUND BALANCE								
0	0	2,000,000	6780001	APPROPRIATED FB - CONTINGENCY	0	1,099,390	1,099,390	1,099,390
0	0	0	6800502	UNAPPROPRIATED FUND BALANCE	3,347,197	0	0	0
0	0	2,000,000		TOTAL CONTINGENCY/FUND BALANCE	3,347,197	1,099,390	1,099,390	1,099,390
0	0	2,000,000		TOTAL ENDING FUND BALANCE	3,347,197	1,099,390	1,099,390	1,099,390
0	0	2,000,000		<i>Excess of Resources over Expenditures</i>	3,347,197	-2,247,807	-2,247,807	-2,247,807

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
241-000-SEWER UTILITY OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
CHARGES FOR SERVICES							
2,752,752	2,862,546	2,770,855	4403001	UTILITIES	2,770,855	2,881,700	2,881,700
3,000	3,200	4,000	4405020	INSPECTION FEES	1,800	2,300	2,300
2,755,752	2,865,746	2,774,855		TOTAL CHARGES FOR SERVICES	2,772,655	2,884,000	2,884,000
INTER-GOVERNMENTAL							
0	25,596	0	4302080	OTHER STATE ALLOCATION	0	0	0
0	25,596	0		TOTAL INTER-GOVERNMENTAL	0	0	0
MISCELLANEOUS REVENUE							
84,328	54,681	60,000	4601910	OTHER REVENUE	54,400	57,000	57,000
782	594	1,000	4610001	INTEREST ALLOCATED	700	700	700
987	103	0	4650005	SALE OF EQUIPMENT	0	0	0
0	5,000	0	4690010	INSURANCE CLAIMS/REFUNDS	3,021	0	0
86,097	60,378	61,000		TOTAL MISCELLANEOUS REVENUE	58,121	57,700	57,700
BEGINNING FUND BALANCE							
535,682	495,257	575,523	4890010	BEGINNING BALANCE	611,348	510,255	510,255
535,682	495,257	575,523		TOTAL BEGINNING FUND BALANCE	611,348	510,255	510,255
3,377,531	3,446,977	3,411,378		TOTAL RESOURCES	3,442,124	3,451,955	3,451,955
PERSONAL SERVICES							
649,379	665,756	714,986	6101100	REGULAR FULL TIME SALARY	678,210	726,009	726,009
10,902	15,569	30,976	6102001	PART TIME & SEASONAL SALARY	35,173	48,653	48,653
40,501	43,094	45,000	6103012	OVERTIME	55,670	45,000	45,000
52,515	54,434	61,654	6105011	FICA/MEDICARE	56,004	63,853	63,853
21,389	28,365	32,564	6105012	WORKMEN'S COMP	29,837	35,359	35,359
18,584	13	15,000	6105013	UNEMPLOYMENT RE-IMBURSEMEN	7,000	15,000	15,000
144,207	150,686	173,247	6106011	MEDICAL & DENTAL INSURANCE	164,306	178,958	178,958
993	999	1,062	6106012	LIFE INSURANCE	1,039	1,090	1,090

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
241-000-SEWER UTILITY OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
4,143	2,857	3,344	6106013 LONG-TERM DISABILITY INS.	2,953	3,761	3,761	3,761
102,992	104,065	113,365	6106014 RETIREMENT	103,529	114,451	114,451	114,451
1,045,605	1,065,836	1,191,198	TOTAL PERSONAL SERVICES	1,133,721	1,232,134	1,232,134	1,232,134
MATERIALS & SERVICES							
45,855	51,620	43,900	6201119 CONTRACTED SERVICES	80,000	80,560	80,560	80,560
0	0	12,000	6201121 SAMPLING/TESTING SERVICES	8,000	12,000	12,000	12,000
19,789	28,432	34,579	6201153 GEOGRAPHICAL INFO SYS SUPPORT	31,728	32,022	32,022	32,022
0	734	0	6201155 BOND ISSUANCE COSTS	0	0	0	0
950	500	1,000	6201159 OTHER CONSULTANTS	0	0	0	0
11,239	12,519	17,720	6202099 MISC. PERMITS	14,000	18,620	18,620	18,620
4,396	3,199	9,000	6202101 COMPUTER SOFTWARE, UPGRADES,	9,000	9,000	9,000	9,000
49,760	48,799	49,993	6202110 INFORMATION TECHNOLOGY SUPP	49,993	44,430	44,430	44,430
346,600	351,915	340,000	6203001 ELECTRIC POWER	338,750	350,000	350,000	350,000
2,864	1,302	3,200	6203010 NATURAL GAS	1,500	3,000	3,000	3,000
18,457	20,458	20,000	6203020 TELEPHONE	20,000	20,000	20,000	20,000
0	0	0	6205002 ADVERTISING & PROMOTION	0	0	0	0
11,733	11,041	12,000	6206002 TRAINING	10,000	12,000	12,000	12,000
151	92	0	6206003 MEETINGS	150	150	150	150
4,614	2,948	1,500	6206004 RECRUITMENT/RELOCATION	2,600	500	500	500
2,415	2,112	3,080	6206005 MEMBERSHIP AND DUES	2,200	3,010	3,010	3,010
96	123	300	6206006 BOOKS AND PERIODICALS	300	300	300	300
1,910	926	5,000	6206007 SAFETY	5,000	5,000	5,000	5,000
9,481	11,137	12,500	6209001 POSTAGE, SHIPPING, METER LEASE	2,500	2,500	2,500	2,500
44,303	37,571	45,625	6209010 INSURANCE AND BONDS	55,275	64,000	64,000	64,000
2,202	2,063	2,000	6209030 UNIFORMS & CLOTHING	2,000	2,000	2,000	2,000
3,441	13,797	28,400	6210001 BUILDING MAINTENANCE	28,400	1,200	1,200	1,200
47,768	52,779	30,000	6210010 SYSTEM MAINTENANCE	30,000	30,000	30,000	30,000
138,715	187,406	200,000	6210015 SLUDGE REMOVAL	195,000	220,000	220,000	220,000
0	0	0	6211001 RADIO COMMUNICATION MAINT.	0	0	0	0
3,875	3,984	8,500	6211020 MAINTENANCE/LEASE-OFFICE EQUI	4,000	4,000	4,000	4,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
241-000-SEWER UTILITY OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
114,159	49,081	135,000	6211040 PUMP STATION MAINTENANCE	120,000	60,000	60,000	60,000
31,432	34,469	51,000	6211050 TREATMENT PLANT MAINTENANCE	51,000	35,800	35,800	35,800
1,692	1,687	2,500	6213001 CLEANING ALLOWANCE	1,583	2,500	2,500	2,500
24,936	38,319	30,000	6221001 GASOLINE, FUEL, OILS	20,500	30,000	30,000	30,000
0	0	0	6221010 VEHICLE REPAIR PARTS	0	0	0	0
37,262	21,635	34,193	6221013 VEHICLE REPAIR & OPERATION	32,268	35,791	35,791	35,791
0	0	0	6221015 CORROSION CONTROL	0	0	0	0
7,025	7,326	6,379	6222001 LABORATORY SUPPLIES	15,000	8,205	8,205	8,205
40,015	43,189	66,200	6222010 CHEMICALS	45,000	66,400	66,400	66,400
17,895	12,818	12,500	6229001 OTHER SUPPLIES	22,000	15,500	15,500	15,500
1,045,029	1,053,978	1,218,069	TOTAL MATERIALS & SERVICES	1,197,747	1,168,488	1,168,488	1,168,488
CAPITAL OUTLAY							
24,549	0	11,000	6310101 OTHER VEHICLES	0	8,000	8,000	8,000
0	0	9,300	6320001 OFFICE EQUIPMENT	1,051	0	0	0
10,347	18,533	19,800	6320201 OTHER EQUIPMENT	20,000	24,500	24,500	24,500
0	0	2,000	6320501 OFFICE FURNISHINGS	2,000	0	0	0
0	32,250	8,400	6330201 BUILDING IMPROVEMENTS	8,400	0	0	0
34,896	50,783	50,500	TOTAL CAPITAL OUTLAY	31,451	32,500	32,500	32,500
TRANSFERS							
18,390	20,229	22,252	6601120 TRANSFER TO LINCOLN SQ CENTER	22,252	24,477	24,477	24,477
2,315	4,683	5,000	6601193 TRANSFER TO % FOR ARTS	2,375	5,000	5,000	5,000
400,000	300,000	400,000	6601252 SEWER SYSTEM REPLACEMENT FU	400,000	200,000	200,000	200,000
0	0	0	6601254 TRANSFER TO SEWER SDC IMPROV	0	20,000	20,000	20,000
136,038	140,119	144,323	6602111 REIMBURSE GEN FUND SERVICES	144,323	148,653	148,653	148,653
200,000	200,000	0	6602241 SEWER BONDS - SERIES 2005	0	0	0	0
0	0	0	6603105 INTERFUND LOAN REPAYMENT	0	203,250	203,250	203,250
756,743	665,031	571,575	TOTAL TRANSFERS	568,950	601,380	601,380	601,380
2,882,273	2,835,629	3,031,342	TOTAL EXPENDITURES	2,931,869	3,034,502	3,034,502	3,034,502

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
241-000-SEWER UTILITY OPERATIONS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CONTINGENCY/FUND BALANCE							
0	0	380,036	6780001	APPROPRIATED FB - CONTINGENCY	0	417,453	417,453
495,257	611,348	0	6800502	UNAPPROPRIATED FUND BALANCE	510,255	0	0
495,257	611,348	380,036	TOTAL CONTINGENCY/FUND BALANCE		510,255	417,453	417,453
495,257	611,348	380,036	TOTAL ENDING FUND BALANCE		510,255	417,453	417,453
<i>-40,424</i>	<i>116,091</i>	<i>-195,487</i>	<i>Excess of Resources over Expenditures</i>		<i>-101,093</i>	<i>-92,802</i>	<i>-92,802</i>

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
SEWER SUMMARY - 252, 253, 254
(SYS REPLACEMENT CAPITAL RES)**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
CHARGES FOR SERVICES							
16,504	19,126	21,550	4404201	RE-IMBURSEMENT FEE	25,000	10,500	10,500
109,302	126,678	142,722	4404211	IMPROVEMENT FEE	170,000	73,500	73,500
125,806	145,804	164,272		TOTAL CHARGES FOR SERVICES	195,000	84,000	84,000
INTER-GOVERNMENTAL							
0	0	0	4301900	STATE GRANTS	0	20,000	20,000
0	0	0	4302080	OTHER STATE ALLOCATION	0	0	0
0	0	0	4304301	OTHER LOCAL GOVERNMENT	7,444	0	0
0	0	0		TOTAL INTER-GOVERNMENTAL	7,444	20,000	20,000
MISCELLANEOUS REVENUE							
17,557	15,823	9,000	4610001	INTEREST ALLOCATED	8,300	11,000	11,000
17,557	15,823	9,000		TOTAL MISCELLANEOUS REVENUE	8,300	11,000	11,000
TRANSFERS IN							
0	0	351,335	4701255	TRANSFER FROM SEWER CONSTRU	351,335	0	
400,000	300,000	400,000	4701780	TRANSFER FROM SEWER FUND	400,000	220,000	220,000
0	0	0	4702780	TRANSFER FROM SEWER FUND	0	0	0
0	0	0	4703469	INTERFUND LOAN	1,000,000	0	0
0	0	0	4703505	INTERFUND LOAN REPAYMENT	0	203,250	203,250
400,000	300,000	751,335		TOTAL TRANSFERS IN	1,751,335	423,250	423,250
BEGINNING FUND BALANCE							
4,058,499	3,573,423	1,872,888	4890010	BEGINNING BALANCE	1,949,429	1,855,404	1,855,404
4,058,499	3,573,423	1,872,888		TOTAL BEGINNING FUND BALANCE	1,949,429	1,855,404	1,855,404
4,601,862	4,035,051	2,797,495		TOTAL RESOURCES	3,911,508	2,393,654	2,393,654
CAPITAL OUTLAY							
67,785	31,359	50,000	6320601	TELEMETRY	27,509	70,000	70,000
562,444	13,108	0	6330201	BUILDING IMPROVEMENTS	0	0	0
0	0	50,000	6340106	MASTER PLANS	17,660	50,000	50,000

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
SEWER SUMMARY - 252, 253, 254
(SYS REPLACEMENT CAPITAL RES)**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
0	0	150,000	6340202 SEWER SYSTEM CONSTRUCTION	0	20,000	20,000	20,000
0	17,709	470,000	6340203 SEWER SYSTEM CONSTRUCTION	0	350,000	350,000	350,000
98,212	1,023,445	220,000	6340219 PUMP STATION UPGRADES	249,603	400,000	400,000	400,000
0	0	40,000	6340252 SEWER PLANT IMPROVEMENTS	0	0	0	0
0	0	0	6340264 NELSCOTT UTILITY RELOCATION	561,332	241,348	241,348	241,348
0	0	0	6340270 NELSCOTT STORM LINE REPLACEM	0	0	0	0
0	0	400,000	6340401 LAND PURCHASE - SLUDGE	0	400,000	400,000	400,000
0	0	189,763	6370400 ADDITIONAL CAPITAL RESERVE	0	383,086	383,086	383,086
728,441	1,085,621	1,569,763	TOTAL CAPITAL OUTLAY	856,104	1,914,434	1,914,434	1,914,434
DEBT SERVICE							
0	0	1,027,732	6450301 ADDITIONAL DEBT PMT RESERVE	0	279,220	279,220	279,220
0	0	1,027,732	TOTAL DEBT SERVICE	0	279,220	279,220	279,220
TRANSFERS							
300,000	400,000	200,000	6602241 SEWER BONDS - SERIES 2005	200,000	200,000	200,000	200,000
0	600,000	0	6602255 SEWER CONSTRUCTION FUND	0	0	0	0
0	0	0	6603100 INTERFUND LOAN	1,000,000	0	0	0
300,000	1,000,000	200,000	TOTAL TRANSFERS	1,200,000	200,000	200,000	200,000
1,028,441	2,085,621	2,797,495	TOTAL EXPENDITURES	2,056,104	2,393,654	2,393,654	2,393,654
CONTINGENCY/FUND BALANCE							
3,573,424	1,949,430	0	6800502 UNAPPROPRIATED FUND BALANCE	1,855,404	0	0	0
3,573,424	1,949,430	0	TOTAL CONTINGENCY/FUND BALANCE	1,855,404	0	0	0
3,573,424	1,949,430	0	TOTAL ENDING FUND BALANCE	1,855,404	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
255-000-SEWER CONSTRUCTION - 2005**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
18,116	1,412	406	4610001	INTEREST ALLOCATED	406	0	0
18,116	1,412	406		TOTAL MISCELLANEOUS REVENUE	406	0	0
TRANSFERS IN							
0	600,000	0	4701783	TRANSFER FROM SEWER SDC IMPR	0	0	0
0	600,000	0		TOTAL TRANSFERS IN	0	0	0
BEGINNING FUND BALANCE							
6,893,626	1,130,740	350,929	4890010	BEGINNING BALANCE	350,929	0	0
6,893,626	1,130,740	350,929		TOTAL BEGINNING FUND BALANCE	350,929	0	0
6,911,742	1,732,152	351,335		TOTAL RESOURCES	351,335	0	0
CAPITAL OUTLAY							
438,388	44,583	0	6340101	ENGINEERING DESIGN	0	0	0
121,893	0	0	6340209	ACCESS ROAD - WWTP	0	0	0
5,220,721	1,336,640	0	6340252	SEWER PLANT IMPROVEMENTS	0	0	0
5,781,002	1,381,223	0		TOTAL CAPITAL OUTLAY	0	0	0
TRANSFERS							
0	0	351,335	6601254	TRANSFER TO SEWER SDC IMPROV	351,335	0	0
0	0	351,335		TOTAL TRANSFERS	351,335	0	0
5,781,002	1,381,223	351,335		TOTAL EXPENDITURES	351,335	0	0
CONTINGENCY/FUND BALANCE							
1,130,740	350,929	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
1,130,740	350,929	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
1,130,740	350,929	0		TOTAL ENDING FUND BALANCE	0	0	0
-5,762,886	-779,811	-350,929		<i>Excess of Resources over Expenditures</i>	-350,929	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
TAX LEVY CALCULATIONS**

Thursday, June 26, 2014

	TOTAL	GENERAL FUND	SEWER BOND FUND
TOTAL BUDGET REQUIREMENT	\$15,184,909	\$13,454,513	\$1,730,396
Less: Budget Resources Except Taxes to be Levied	8,424,405	7,908,409	515,996
Taxes Necessary to Balance the Budget	\$6,760,504	\$5,546,104	\$1,214,400
Add Taxes Estimated not to be Received	587,870	482,270	105,600
Necessary Taxes	\$7,348,374	\$6,028,374	\$1,320,000
Permanent Tax Rate		\$4.0996	

PROPERTY TAX PROJECTION:		
Assessed Value 2013-2014	\$1,269,336,070	\$1,269,336,070
Less: 20% Urban Renewal Assessed Value (\$209,335,185)	41,867,037	0
Add: 85% Estd Assessed Value - Roads End (\$251,972,410)	214,176,549	214,176,549
Net Assessed Value	1,441,645,582	1,483,512,619
Estimated Net Increase in Assessed Value	2.00%	2.00%
Estimated Assessed Value for FY2013-2014	\$1,470,478,493	\$1,513,182,871
Permanent Tax Rate - General Fund	\$4.0996	
Est. Tax Rate - Bonded Indebtedness		\$0.87233
Necessary Taxes	\$6,028,374	\$1,320,000
Less Amount not to be Collected - 8.0%	(\$482,270)	(\$105,600)
Estimated Taxes to be Collected	\$5,546,104	\$1,214,400

CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
LONG TERM DEBT AMORTIZATION

FISCAL YEAR	2014 WATER		2013 SEWER		2005 SEWER UNREFUNDED		2011 SEWER		2007 WATER DRIFT CREEK		TOTAL PRINCIPAL & INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
		2.81%		2.44%		3.00%		4.10%		3.95%	
2013-14			231,050		465,000	128,367	377,877	248,089	354,182	79,016	1,883,581
not in Totals											
2014-15	370,000	108,966	231,050		490,000	109,767	393,610	232,356	368,709	64,488	2,368,946
2015-16	370,000	103,703	231,050		510,000	90,167	409,998	215,969	383,491	49,707	2,364,085
2016-17	380,000	92,878	231,050		540,000	69,767	427,068	198,898	398,864	34,333	2,372,858
2017-18	385,000	82,052	231,050		565,000	48,167	444,849	181,115	414,854	18,343	2,370,430
2018-19	395,000	71,083	130,000	231,050	575,000	24,437	463,370	162,596	203,828	2,976	2,259,340
2019-20	405,000	59,994	730,000	228,450			482,662	143,304			2,049,410
2020-30	1,695,000	121,972	8,890,000	1,318,813			3,192,023	407,291			15,625,099
	4,000,000	640,648	9,750,000	2,702,513	2,680,000	342,305	5,813,580	1,541,529	1,769,746	169,847	29,410,168

REPAYMENT SOURCE: WATER REVENUES PROPERTY TAXES SEWER RATES SDC'S PROPERTY TAXES SEWER RATES SDC'S PROPERTY TAXES SEWER RATES SDC'S WATER REVENUES SDC'S

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
325-000-1999 OPEN SPACE BONDS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TAXES							
277,312	292,424	0	4101010	CURRENT PROPERTY TAXES	0	0	0
16,525	18,085	0	4101020	PRIOR PROPERTY TAXES	0	0	0
293,836	310,508	0		TOTAL TAXES	0	0	0
MISCELLANEOUS REVENUE							
872	64	0	4610001	INTEREST ALLOCATED	0	0	0
40	39	0	4610002	INTEREST DIRECT	0	0	0
913	103	0		TOTAL MISCELLANEOUS REVENUE	0	0	0
BEGINNING FUND BALANCE							
39,019	59,736	11,775	4890010	BEGINNING BALANCE	11,772	0	0
39,019	59,736	11,775		TOTAL BEGINNING FUND BALANCE	11,772	0	0
333,768	370,347	11,775		TOTAL RESOURCES	11,772	0	0
DEBT SERVICE							
29,033	8,575	0	6410010	INTEREST	0	0	0
245,000	350,000	0	6450010	PRINCIPAL	0	0	0
274,033	358,575	0		TOTAL DEBT SERVICE	0	0	0
TRANSFERS							
0	0	7,000	6601111	TRANSFER TO GENERAL FUND	0	0	0
0	0	4,775	6602265	TRANSFER TO OPEN SPACE MAINTENANCE	11,772	0	0
0	0	11,775		TOTAL TRANSFERS	11,772	0	0
274,033	358,575	11,775		TOTAL EXPENDITURES	11,772	0	0
CONTINGENCY/FUND BALANCE							
59,735	11,771	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
59,735	11,771	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
59,735	11,771	0		TOTAL ENDING FUND BALANCE	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
326-000-SEWER BONDS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
TAXES							
966,130	976,803	1,140,800	4101010	CURRENT PROPERTY TAXES	1,140,800	1,214,400	1,214,400
58,343	49,615	55,000	4101020	PRIOR PROPERTY TAXES	50,000	55,000	55,000
1,024,473	1,026,417	1,195,800		TOTAL TAXES	1,190,800	1,269,400	1,269,400
MISCELLANEOUS REVENUE							
3,197	2,864	2,000	4610001	INTEREST ALLOCATED	2,500	2,500	2,500
128	123	200	4610002	INTEREST DIRECT	200	200	200
0	0	0	4690001	DEPOSITS	0	0	0
3,324	2,987	2,200		TOTAL MISCELLANEOUS REVENUE	2,700	2,700	2,700
OTHER RESOURCES							
0	9,895,258	0	4801001	BOND SALES	0	0	0
0	9,895,258	0		TOTAL OTHER RESOURCES	0	0	0
TRANSFERS IN							
200,000	200,000	0	4701780	TRANSFER FROM SEWER FUND	0	0	0
300,000	400,000	200,000	4701783	TRANSFER FROM SEWER SDC IMPR	200,000	200,000	200,000
500,000	600,000	200,000		TOTAL TRANSFERS IN	200,000	200,000	200,000
BEGINNING FUND BALANCE							
375,879	290,106	304,825	4890010	BEGINNING BALANCE	315,179	258,296	258,296
375,879	290,106	304,825		TOTAL BEGINNING FUND BALANCE	315,179	258,296	258,296
1,903,676	11,814,769	1,702,825		TOTAL RESOURCES	1,708,679	1,730,396	1,730,396
MATERIALS & SERVICES							
0	0	0	6201155	BOND ISSUANCE COSTS	0	0	0
0	0	0		TOTAL MATERIALS & SERVICES	0	0	0
DEBT SERVICE							
562,601	345,784	128,367	6410201	INTEREST - SERIES 2005	128,367	109,767	109,767
277,693	263,193	248,089	6410210	INTEREST - SERIES 2011	248,089	232,356	232,356

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
326-000-SEWER BONDS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
0	61,684	231,050	6410213 INTEREST - SERIES 2013	231,050	231,050	231,050	231,050
0	72,917	0	6430103 REFUNDING BOND COSTS	0	0	0	0
0	9,818,238	0	6440501 SLGS PURCHASED	0	0	0	0
425,000	440,000	465,000	6450201 PRINCIPAL - SERIES 2005	465,000	490,000	490,000	490,000
348,273	362,773	377,877	6450210 PRINCIPAL - SERIES 2011	377,877	393,610	393,610	393,610
0	135,000	0	6450213 PRINCIPAL - SERIES 2013	0	0	0	0
0	0	123,642	6450301 ADDITIONAL DEBT PMT RESERVE	0	273,613	273,613	273,613
0	0	128,800	6450302 R.E. ADD'T DEBT PMT RESERVE	0	0	0	0
1,613,568	11,499,589	1,702,825	TOTAL DEBT SERVICE	1,450,383	1,730,396	1,730,396	1,730,396
1,613,568	11,499,589	1,702,825	TOTAL EXPENDITURES	1,450,383	1,730,396	1,730,396	1,730,396
CONTINGENCY/FUND BALANCE							
290,107	315,179	0	6800502 UNAPPROPRIATED FUND BALANCE	258,296	0	0	0
290,107	315,179	0	TOTAL CONTINGENCY/FUND BALANCE	258,296	0	0	0
290,107	315,179	0	TOTAL ENDING FUND BALANCE	258,296	0	0	0
-85,770	25,073	-304,825	<i>Excess of Resources over Expenditures</i>	-56,883	-258,296	-258,296	-258,296

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
327-000-WATER REFUNDING BONDS - 2006**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
195	225	200	4610001	INTEREST ALLOCATED	-53		
195	225	200		TOTAL MISCELLANEOUS REVENUE	-53		
TRANSFERS IN							
294,000	294,000	546,439	4701770	TRANSFER FROM WATER FUND	546,439	0	0
294,000	294,000	546,439		TOTAL TRANSFERS IN	546,439	0	0
BEGINNING FUND BALANCE							
17,082	20,280	23,501	4890010	BEGINNING BALANCE	23,507	0	0
17,082	20,280	23,501		TOTAL BEGINNING FUND BALANCE	23,507	0	0
311,277	314,505	570,140		TOTAL RESOURCES	569,893	0	0
DEBT SERVICE							
37,268	27,488	17,331	6410201	INTEREST	12,010	0	0
253,730	263,510	526,106	6450201	PRINCIPAL	557,883	0	0
0	0	26,703	6450301	ADDITIONAL DEBT PMT RESERVE	0	0	0
290,998	290,998	570,140		TOTAL DEBT SERVICE	569,893	0	0
290,998	290,998	570,140		TOTAL EXPENDITURES	569,893	0	0
CONTINGENCY/FUND BALANCE							
20,280	23,507	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
20,280	23,507	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
20,280	23,507	0		TOTAL ENDING FUND BALANCE	0	0	0
3,197	3,227	-23,501		<i>Excess of Resources over Expenditures</i>	-23,507	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
328-000-WATER BONDS**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
172	231	300	4610001	INTEREST ALLOCATED	270	500	500
172	231	300		TOTAL MISCELLANEOUS REVENUE	270	500	500
TRANSFERS IN							
70,000	70,000	50,000	4701233	TRANSFER FROM WATER SDC FUND	50,000	50,000	50,000
365,000	365,000	385,000	4701770	TRANSFER FROM WATER FUND	385,000	924,000	924,000
435,000	435,000	435,000		TOTAL TRANSFERS IN	435,000	974,000	974,000
BEGINNING FUND BALANCE							
12,990	13,265	15,388	4890010	BEGINNING BALANCE	15,299	17,371	17,371
12,990	13,265	15,388		TOTAL BEGINNING FUND BALANCE	15,299	17,371	17,371
448,162	448,496	450,688		TOTAL RESOURCES	450,569	991,871	991,871
DEBT SERVICE							
105,295	92,082	78,700	6410201	INTEREST - SERIES 2007	78,700	64,488	64,488
0	0	0	6410214	INTEREST - SERIES 2014	0	108,966	108,966
329,602	341,116	354,498	6450201	PRINCIPAL - SERIES 2007	354,498	368,709	368,709
0	0	0	6450214	PRINCIPAL - SERIES 2014	0	370,000	370,000
0	0	17,490	6450301	ADDITIONAL DEBT PMT RESERVE	0	79,708	79,708
434,897	433,198	450,688		TOTAL DEBT SERVICE	433,198	991,871	991,871
434,897	433,198	450,688		TOTAL EXPENDITURES	433,198	991,871	991,871
CONTINGENCY/FUND BALANCE							
13,266	15,300	0	6800502	UNAPPROPRIATED FUND BALANCE	17,371	0	0
13,266	15,300	0		TOTAL CONTINGENCY/FUND BALANCE	17,371	0	0
13,266	15,300	0		TOTAL ENDING FUND BALANCE	17,371	0	0
275	2,034	-15,388		<i>Excess of Resources over Expenditures</i>	2,072	-17,371	-17,371

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
329-000-BOND REDEMPTION FUND - 2008**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
373	415	60	4610001	INTEREST ALLOCATED	142	0	0
373	415	60		TOTAL MISCELLANEOUS REVENUE	142	0	0
TRANSFERS IN							
510,000	510,000	110,600	4701232	TRANSFER FROM WATER OPER FUN	110,533	0	0
255,000	255,000	55,300	4701261	TRANSFER FROM FACILITIES CAP F	55,267	0	0
765,000	765,000	165,900		TOTAL TRANSFERS IN	165,800	0	0
BEGINNING FUND BALANCE							
15,745	20,018	24,316	4890010	BEGINNING BALANCE	24,333	0	0
15,745	20,018	24,316		TOTAL BEGINNING FUND BALANCE	24,333	0	0
781,118	785,433	190,276		TOTAL RESOURCES	190,275	0	0
DEBT SERVICE							
15,594	7,394	535	6410004	INTEREST - LIBRARY	535	0	0
31,188	14,789	1,069	6410201	INTEREST	1,069	0	0
238,106	246,306	62,891	6450004	PRINCIPAL - LIBRARY	62,890	0	0
476,213	492,612	125,781	6450010	PRINCIPAL	125,781	0	0
0	0	0	6450301	ADDITIONAL DEBT PMT RESERVE	0	0	0
761,101	761,101	190,276		TOTAL DEBT SERVICE	190,275	0	0
761,101	761,101	190,276		TOTAL EXPENDITURES	190,275	0	0
CONTINGENCY/FUND BALANCE							
20,018	24,333	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
20,018	24,333	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
20,018	24,333	0		TOTAL ENDING FUND BALANCE	0	0	0
4,273	4,315	-24,316		<i>Excess of Resources over Expenditures</i>	-24,333	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
151-000-PUBLIC SAFETY/POLICE FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
BEGINNING FUND BALANCE							
531,122	0	0	4890010	BEGINNING BALANCE	0	0	0
531,122	0	0	TOTAL BEGINNING FUND BALANCE		0	0	0
531,122	0	0	TOTAL RESOURCES		0	0	0
TRANSFERS							
531,122	0	0	6601111	TRANSFER TO GENERAL FUND	0	0	0
531,122	0	0	TOTAL TRANSFERS		0	0	0
531,122	0	0	TOTAL EXPENDITURES		0	0	0
CONTINGENCY/FUND BALANCE							
0	0	0	6800502	UNAPROPRIATED FUND BALANCE	0	0	0
0	0	0	TOTAL CONTINGENCY/FUND BALANCE		0	0	0
0	0	0	TOTAL ENDING FUND BALANCE		0	0	0
-531,122	0	0	<i>Excess of Resources over Expenditures</i>		0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
153-000-D A R E PROGRAM**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
0	0	0	4610001	INTEREST ALLOCATED	0	0	0
0	0	0		TOTAL MISCELLANEOUS REVENUE	0	0	0
BEGINNING FUND BALANCE							
6,995	0	0	4890010	BEGINNING BALANCE	0	0	0
6,995	0	0		TOTAL BEGINNING FUND BALANCE	0	0	0
6,995	0	0		TOTAL RESOURCES	0	0	0
MATERIALS & SERVICES							
0	0	0	6206002	TRAINING	0	0	0
0	0	0		TOTAL MATERIALS & SERVICES	0	0	0
TRANSFERS							
6,996	0	0	6602151	TRANSFER TO POLICE FUND	0	0	0
6,996	0	0		TOTAL TRANSFERS	0	0	0
6,996	0	0		TOTAL EXPENDITURES	0	0	0
CONTINGENCY/FUND BALANCE							
0	0	0	6780001	APPROPRIATED FB - CONTINGENCY	0	0	0
0	0	0	6800502	UNAPPROPRIATED FUND BALANCE	0	0	0
0	0	0		TOTAL CONTINGENCY/FUND BALANCE	0	0	0
0	0	0		TOTAL ENDING FUND BALANCE	0	0	0
-6,996	0	0		<i>Excess of Resources over Expenditures</i>	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
270-000-PARKS PLAYGROUND FUND**

Thursday, June 26, 2014

ACTUAL FY 2011-12	ACTUAL FY 2012-13	BUDGET FY 2013-14		ESTIMATE FY 2013-14	BUDGET PROPOSED	BUDGET APPROVED	ADOPTED FY 2014-15
RESOURCES							
MISCELLANEOUS REVENUE							
0	0	0	4601910 OTHER REVENUE	0	0	0	0
0	0	0	4610001 INTEREST ALLOCATED	0	0	0	0
0	0	0	TOTAL MISCELLANEOUS REVENUE	0	0	0	0
BEGINNING FUND BALANCE							
9,851	0	0	4890010 BEGINNING BALANCE	0	0	0	0
9,851	0	0	TOTAL BEGINNING FUND BALANCE	0	0	0	0
9,851	0	0	TOTAL RESOURCES	0	0	0	0
CAPITAL OUTLAY							
0	0	0	6330301 PARK IMPROVEMENTS	0	0	0	0
0	0	0	6370400 ADDITIONAL CAPITAL RESERVE	0	0	0	0
0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	0
TRANSFERS							
9,851	0	0	6601070 TRANSFER TO PARKS SDC IMPROVE	0	0	0	0
9,851	0	0	TOTAL TRANSFERS	0	0	0	0
9,851	0	0	TOTAL EXPENDITURES	0	0	0	0
CONTINGENCY/FUND BALANCE							
0	0	0	6800502 UNAPPROPRIATED FUND BALANCE	0	0	0	0
0	0	0	TOTAL CONTINGENCY/FUND BALANCE	0	0	0	0
0	0	0	TOTAL ENDING FUND BALANCE	0	0	0	0
-9,851	0	0	<i>Excess of Resources over Expenditures</i>	0	0	0	0

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
CITY PERSONNEL**

Friday, June 27, 2014

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
	BUILDING INSPECTION	
1.00	Building Permit Technician	44,568
0.15	Planning/Comm Dev Director	14,808
1.15	TOTAL BUILDING INSPECTION	59,376
	CITY ADMINISTRATION	
1.00	City Manager	104,521
1.00	City Recorder	68,384
0.20	Court Clerk	8,179
0.51	Executive Assistant	25,264
1.00	Human Resources Director	84,816
0.50	NEW POSITION - ADA Coordinator	21,928
0.50	Public Info Specialist	27,317
4.71	TOTAL CITY ADMINISTRATION	340,409
	CITY ATTORNEY	
1.00	City Attorney	94,457
0.20	Court Clerk	8,179
0.29	Executive Assistant	14,232
1.49	TOTAL CITY ATTORNEY	116,868
	FINANCE	
1.00	Account Clerk II	44,925
1.00	Accounts Receivable Manager	64,506
1.00	Finance Director	98,077
0.25	Financial Planner	24,364
1.00	Payroll Administrator	53,550
0.15	Public Info Specialist	8,195
1.00	Senior Accountant	64,506
1.00	Sr. Accounts Payable	47,175
6.40	TOTAL FINANCE	405,298
	GENERAL FUND NON-DEPARTMENTAL	
0.50	Emergency Preparedness Coordinator	20,621
0.30	NEW POSITION - FLOATER	9,422
0.80	TOTAL GENERAL FUND NON-DEPARTMENTAL	30,043
	LIBRARY	
0.50	Cataloguer	22,464

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
CITY PERSONNEL**

Friday, June 27, 2014

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Circulation Supervisor	67,784
0.50	Library Assistant	11,714
1.00	Library Assistant I	32,132
2.00	Library Assistant II	75,897
1.00	Library Director	84,216
1.00	Reference Librarian	58,529
0.50	Sr Outreach Services Coordinator	24,178
0.50	Volunteer Coordinator	26,020
1.00	Youth Program Coordinator	49,531
9.00	TOTAL LIBRARY	452,465
	MUNICIPAL COURT	
0.60	Court Clerk	28,305
0.00	Judge	15,450
0.60	TOTAL MUNICIPAL COURT	43,755
	PLANNING	
1.00	Assistant Planner	49,531
0.75	Planning Permit Technician	37,149
0.85	Planning/Comm Dev Director	82,232
0.20	Public Info Specialist	10,927
1.00	Senior Planner	75,202
3.80	TOTAL PLANNING	255,041
	POLICE	
0.38	Building Maint.-Security	17,691
1.00	Code Enforcement Officer	55,450
3.00	Detective	221,588
1.00	Evidence Technician	47,222
2.00	OPEN POSITION	97,170
1.00	Police Chief	100,293
1.00	Police Lieutenant	95,121
8.00	Police Officer	470,374
1.00	Police Secretary	48,130
4.00	Police Sergeant	336,320
7.00	Sr. Police Officer	494,412
29.38	TOTAL POLICE	1,983,771
	RECREATION DEPT	
1.00	Administrative Assistant	39,773
1.10	After School Care	22,763

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
CITY PERSONNEL**

Friday, June 27, 2014

FTEs	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Aquatic & Member Services Specialist	45,675
1.00	Aquatic Supervisor	53,066
0.75	Aquatics Lead	32,222
1.00	Community Center Director	78,668
1.00	Counter Clerk	40,726
1.20	Lifeguard w/o PERS	25,246
2.90	Lifeguard with PERS	65,279
0.30	NEW POSITION- Tmp	7,550
1.20	Recreation Leader II	44,399
1.00	Recreation Program Supervisor	52,856
0.22	Soccer Coordinator	7,666
0.55	Sports w/o PERS	13,079
0.75	Tmp Front Counter	19,442
14.97	TOTAL RECREATION DEPT	548,410

72.30	TOTAL GENERAL FUND	4,235,436
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GEOGRAPHICAL INFO SYSTEMS		
1.00	GIS Coordinator	67,784
0.25	Planning Permit Technician	12,382
1.25	TOTAL GEOGRAPHICAL INFO SYSTEMS	80,166

INFORMATION TECH (ISF)		
1.00	IT Support	49,531
2.00	IT System Administrator	132,870
3.00	TOTAL INFORMATION TECH (ISF)	182,401

LINCOLN SQ OPERATIONS		
1.00	Building Maint.-Security	47,175
1.00	Lead Maintenance Wrk	52,038
2.00	TOTAL LINCOLN SQ OPERATIONS	99,213

OPEN SPACE MAINTENANCE		
0.25	NEW POSITION - Coord	8,320
0.25	TOTAL OPEN SPACE MAINTENANCE	8,320

PARKS MAINTENANCE FUND		
0.50		12,854
0.62	Building Maint.-Security	29,484

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
CITY PERSONNEL**

Friday, June 27, 2014

FTES	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
1.00	Facilities Manager	54,630
1.00	Lead Park Main Worker	44,925
1.00	NEW POSITION - Parks	33,342
2.00	Park Maintenance Worker	80,810
1.00	Parks Supervisor	73,141
0.13	PROPOSED - ADAMS	3,520
0.50	PT Temp w/o PERS	11,960
7.75	TOTAL PARKS MAINTENANCE FUND	344,666
	PUBLIC INFORMATION ACCESS	
0.22	Gov't Access Operator	6,660
0.22	TOTAL PUBLIC INFORMATION ACCESS	6,660
	PUBLIC SAFETY/DISPATCH CENTER	
8.50	Dispatcher	440,637
8.50	TOTAL PUBLIC SAFETY/DISPATCH CENTER	440,637
	SEWER UTILITY OPERATIONS	
0.40	Account Clerk II	17,970
0.40	Account Rec Lead	19,812
0.83	Associate Engineer	56,305
0.33	City Engineer	33,734
0.06	Financial Planner	6,094
1.00	Lead WW Operator	66,435
0.20	Open Position - Administrative Technician	7,478
1.00	PT Temp w/o PERS	24,440
0.05	Public Info Specialist	2,731
1.00	Pump station Mechanic I	41,583
1.00	Pump station Mechanic II	52,038
0.33	PW Director	35,914
1.00	WW Collections Operator I	47,175
2.00	WW Collections Operator II	104,076
1.00	WW Collections Supervisor	74,683
1.00	WW Operator I	48,942
1.00	WW Operator II	54,630
1.00	WW Treatment Plant Supervisor	80,622
13.60	TOTAL SEWER UTILITY OPERATIONS	774,662
	STREET OPERATIONS	
0.83	Associate Engineer	56,312
0.33	City Engineer	33,740

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
CITY PERSONNEL**

Friday, June 27, 2014

FTEs	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
0.06	Financial Planner	6,094
1.00	Lead Streets Maintenance	54,630
0.20	Open Position - Administrative Technician	7,478
0.50	PT Temp w/o PERS	12,220
0.05	Public Info Specialist	2,731
0.33	PW Director	35,907
1.00	Sr. Street Maintenance Worker	49,531
2.00	Street Maintenance Worker	85,994
1.00	Street Supevisor	69,755
7.30	TOTAL STREET OPERATIONS	414,392
	VEHICLE MAINTENANCE (ISF)	
1.00	Lead Mechanic	57,872
0.50	Mechanic	26,020
0.25	PROPOSED ADDITION	13,009
1.75	TOTAL VEHICLE MAINTENANCE (ISF)	96,901
	VISITOR & CONVENTION BUREAU	
1.00	Administrative Assistant	41,412
0.50	Culinary Center Assitant	14,847
1.00	Culinary Center Chef	71,748
0.08	Director Overlap	6,682
1.00	Marketing Supervisor	58,895
1.00	Open Position - Administrative Technician	37,888
1.00	Public Relations Coordinator	49,335
1.00	Special Events Coordinator	45,675
1.00	VCB Director	98,077
7.58	TOTAL VISITOR & CONVENTION BUREAU	424,559
	WATER UTILITY OPERATION	
0.60	Account Clerk II	26,956
0.60	Account Rec Lead	29,719
0.83	Associate Engineer	56,312
1.00	CCB&F	57,372
0.33	City Engineer	33,740
1.00	Distribution Supervisor	76,803
0.06	Financial Planner	6,094
1.00	Lead Water Dist Operator	63,264
1.00	Lead Water Plant Operator	66,435
0.20	Open Position - Administrative Technician	7,478
1.00	PT Temp w/o PERS	24,440
0.05	Public Info Specialist	2,731

**CITY OF LINCOLN CITY
ANNUAL BUDGET 2014-2015
CITY PERSONNEL**

Friday, June 27, 2014

FTEs	DEPARTMENT/POSITION	ANNUAL BUDGETED SALARY
0.33	PW Director	35,914
1.50	Water Distribution Operator I	70,764
1.00	Water Distribution Operator II	52,038
1.00	Water Treatment Operator II	48,942
1.00	Water Treatment Operator III	60,243
1.00	WTP Supervisor	76,889
13.50	TOTAL WATER UTILITY OPERATION	796,134

66.70	TOTAL OTHER FUNDS	3,668,711
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139.00	TOTAL CITY	7,904,147
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